



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Palatine Village**

Unit Code: **016/430/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$125,919,218**

Equalized Assessed Valuation: **\$2,182,205,171**

Population: **68,557**

Employees:

Full Time:	239
Part Time:	15
Salaries Paid:	\$29,353,671

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$47,584,594	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$694	\$408	\$344
Revenue Collected During FY 11:	\$65,812,386	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$64,781,251	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$960	\$966	\$915
Per Capita Expenditures:	\$945	\$910	\$864
Revenues over (under) Expenditures:	\$1,031,135	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	77.20%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$50,011,466	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$729	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,854,118	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$27,281,648	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$120,227,986	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.754	\$1,447	\$1,211
General Obligation Debt over EAV:	5.35%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,388,218	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$750	\$1,281	\$1,058
Revenue Collected During FY 11:	\$17,779,626	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,996,799	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$259	\$347	\$255
Per Capita Expenditures:	\$233	\$343	\$253
Operating Income (loss):	\$1,782,827	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	330.81%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$52,919,485	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$772	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palestine Village**

Unit Code: **017/025/32** County: **CRAWFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,197,200**

Equalized Assessed Valuation: **\$7,273,978**

Population: **1,366**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$227,294**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$209,536	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$153	\$520	\$360
Revenue Collected During FY 11:	\$467,175	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$640,283	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$342	\$740	\$584
Per Capita Expenditures:	\$469	\$705	\$560
Revenues over (under) Expenditures:	-\$173,108	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$164,878	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$121	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,936	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$11,940	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$32.248	\$8,583,251	\$2,594,486
Per Capita Debt:	\$24	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$514,602	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$377	\$1,428	\$1,096
Revenue Collected During FY 11:	\$110,929	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$107,601	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$81	\$472	\$312
Per Capita Expenditures:	\$79	\$426	\$290
Operating Income (loss):	\$3,328	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	481.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$517,930	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$379	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,073**

Equalized Assessed Valuation: **\$1,721,824**

Population: **248**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$26,844**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$56.255	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$227	\$670	\$454
Revenue Collected During FY 11:	\$55.855	\$229,354	\$114,958
Expenditures During FY 11:	\$35.770	\$213,573	\$105,876
Per Capita Revenue:	\$225	\$579	\$289
Per Capita Expenditures:	\$144	\$555	\$286
Revenues over (under) Expenditures:	\$20.085	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	213.42%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$76.340	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$308	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27.662	\$43,930	\$
Total Unrestricted Net Assets:	\$48.678	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$33,864	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$137	\$2,114	\$837
Revenue Collected During FY 11:	\$44,706	\$200,254	\$87,964
Expenditures During FY 11:	\$31,517	\$193,235	\$93,439
Per Capita Revenue:	\$180	\$547	\$216
Per Capita Expenditures:	\$127	\$537	\$232
Operating Income (loss):	\$13,189	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	149.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$47,053	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$190	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmyra Village**

Unit Code: **056/090/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$799,529**

Equalized Assessed Valuation: **\$4,240,303**

Population: **783**

Employees:

Full Time: **3**

Part Time: **28**

Salaries Paid: **\$179,135**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$957,063	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,222	\$670	\$454
Revenue Collected During FY 11:	\$377,517	\$229,354	\$114,958
Expenditures During FY 11:	\$428,431	\$213,573	\$105,876
Per Capita Revenue:	\$482	\$579	\$289
Per Capita Expenditures:	\$547	\$555	\$286
Revenues over (under) Expenditures:	-\$50,914	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	203.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$873,467	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,116	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,044	\$43,930	\$
Total Unrestricted Net Assets:	\$766,423	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$442,656	\$293,596	\$50,972
Per Capita Debt:	\$565	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$471,552	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$602	\$2,114	\$837
Revenue Collected During FY 11:	\$332,335	\$200,254	\$87,964
Expenditures During FY 11:	\$371,098	\$193,235	\$93,439
Per Capita Revenue:	\$424	\$547	\$216
Per Capita Expenditures:	\$474	\$537	\$232
Operating Income (loss):	-\$38,763	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	125.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$465,471	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$594	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Heights City**

Unit Code: **016/435/30** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,061,249**

Equalized Assessed Valuation: **\$568,529,766**

Population: **12,515**

Employees:

Full Time:	67
Part Time:	84
Salaries Paid:	\$5,486,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,466,285	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$437	\$520	\$360
Revenue Collected During FY 11:	\$11,578,786	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,165,798	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$925	\$740	\$584
Per Capita Expenditures:	\$892	\$705	\$560
Revenues over (under) Expenditures:	\$412,988	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	45.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,094,273	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,315,525	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,691,358	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.234.170	\$8,583,251	\$2,594,486
Per Capita Debt:	\$99	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,437,589	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$434	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,905,880	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,961,203	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$312	\$472	\$312
Per Capita Expenditures:	\$317	\$426	\$290
Operating Income (loss):	-\$55,323	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	135.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,382,266	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$430	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Hills City**

Unit Code: **016/440/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,811,382**

Equalized Assessed Valuation: **\$472,669,907**

Population: **17,484**

Employees:

Full Time:	64
Part Time:	36
Salaries Paid:	\$5,198,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,638,569	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$151	\$520	\$360
Revenue Collected During FY 11:	\$8,422,427	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,331,901	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$482	\$740	\$584
Per Capita Expenditures:	\$477	\$705	\$560
Revenues over (under) Expenditures:	\$90,526	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	34.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,909,503	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$166	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,061,983	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,025,648	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10.044.081	\$8,583,251	\$2,594,486
Per Capita Debt:	\$574	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,410,282	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$367	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,992,871	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,314,352	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$286	\$472	\$312
Per Capita Expenditures:	\$247	\$426	\$290
Operating Income (loss):	\$678,519	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	160.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,908,393	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$395	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Park Village**

Unit Code: **016/445/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,784,954**

Equalized Assessed Valuation: **\$301,623,014**

Population: **4,847**

Employees:

Full Time: **29**

Part Time: **42**

Salaries Paid: **\$2,446,528**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,266,591	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$261	\$520	\$360
Revenue Collected During FY 11:	\$5,249,174	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,401,383	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,083	\$740	\$584
Per Capita Expenditures:	\$908	\$705	\$560
Revenues over (under) Expenditures:	\$847,791	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,074,382	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$428	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$841,928	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,719,120	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,400.729	\$8,583,251	\$2,594,486
Per Capita Debt:	\$908	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,141,440	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,774	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,260,869	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,550,924	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$466	\$472	\$312
Per Capita Expenditures:	\$526	\$426	\$290
Operating Income (loss):	-\$290,055	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	895.81%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$22,851,385	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,715	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pana City**

Unit Code: **011/055/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,343,350**

Equalized Assessed Valuation: **\$34,525,342**

Population: **5,790**

Employees:

Full Time: **36**

Part Time: **10**

Salaries Paid: **\$1,892,354**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.160.271	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$200	\$520	\$360
Revenue Collected During FY 11:	\$3.274.078	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.095.551	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$565	\$740	\$584
Per Capita Expenditures:	\$535	\$705	\$560
Revenues over (under) Expenditures:	\$178.527	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	42.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.317.326	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$228	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185.763	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$751.563	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$52.086	\$8,583,251	\$2,594,486
Per Capita Debt:	\$9	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,429,576	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$420	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,652,641	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,424,090	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$246	\$426	\$290
Operating Income (loss):	\$228,551	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	188.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,679,599	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$463	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,740**

Equalized Assessed Valuation: **\$1,345,328**

Population: **343**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$19,411**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36,219	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$106	\$670	\$454
Revenue Collected During FY 11:	\$69,839	\$229,354	\$114,958
Expenditures During FY 11:	\$61,035	\$213,573	\$105,876
Per Capita Revenue:	\$204	\$579	\$289
Per Capita Expenditures:	\$178	\$555	\$286
Revenues over (under) Expenditures:	\$8,804	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	73.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$45,023	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$131	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$45,023	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$163.925	\$293,596	\$50,972
Per Capita Debt:	\$478	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$592,345	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,727	\$2,114	\$837
Revenue Collected During FY 11:	\$129,885	\$200,254	\$87,964
Expenditures During FY 11:	\$113,476	\$193,235	\$93,439
Per Capita Revenue:	\$379	\$547	\$216
Per Capita Expenditures:	\$331	\$537	\$232
Operating Income (loss):	\$16,409	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	536.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$608,754	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,775	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Papineau Village**

Unit Code: **038/090/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$159,204**

Equalized Assessed Valuation: **\$1,221,934**

Population: **200**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$2,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$52,358	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$262	\$670	\$454
Revenue Collected During FY 11:	\$113,806	\$229,354	\$114,958
Expenditures During FY 11:	\$159,204	\$213,573	\$105,876
Per Capita Revenue:	\$569	\$579	\$289
Per Capita Expenditures:	\$796	\$555	\$286
Revenues over (under) Expenditures:	-\$45,398	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	4.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$6,960	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$35	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$122,898	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$22.200	\$293,596	\$50,972
Per Capita Debt:	\$111	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Paris City**

Unit Code: **023/035/30** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,101,267**

Equalized Assessed Valuation: **\$80,643,039**

Population: **8,837**

Employees:

Full Time:	72
Part Time:	24
Salaries Paid:	\$3,453,109

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,542,464	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.306	\$520	\$360
Revenue Collected During FY 11:	\$5,806,522	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,643,340	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$657	\$740	\$584
Per Capita Expenditures:	\$639	\$705	\$560
Revenues over (under) Expenditures:	\$163,182	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	204.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,550,205	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.307	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,781,834	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$188,554	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$18,706,539	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.117	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,792,488	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,448	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,768,988	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,314,013	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$427	\$472	\$312
Per Capita Expenditures:	\$488	\$426	\$290
Operating Income (loss):	-\$545,025	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	296.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,793,277	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,448	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Park City City**

Unit Code: **049/150/30** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,742,500**

Equalized Assessed Valuation: **\$61,463,316**

Population: **7,700**

Employees:

Full Time:	18
Part Time:	26
Salaries Paid:	\$1,123,056

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$520.283	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$68	\$520	\$360
Revenue Collected During FY 11:	\$3.004.372	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.810.642	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$390	\$740	\$584
Per Capita Expenditures:	\$365	\$705	\$560
Revenues over (under) Expenditures:	\$193.730	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$714.013	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$93	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$343.851	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$370.162	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$700.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$91	\$1,301	\$617
General Obligation Debt over EAV:	1.14%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$52,902	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7	\$1,428	\$1,096
Revenue Collected During FY 11:	\$988,084	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$725,041	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$128	\$472	\$312
Per Capita Expenditures:	\$94	\$426	\$290
Operating Income (loss):	\$263,043	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	43.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$315,945	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$41	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Park Forest Village**

Unit Code: **016/450/32** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,938,379**

Equalized Assessed Valuation: **\$221,881,935**

Population: **21,975**

Employees:

Full Time:	160
Part Time:	158
Salaries Paid:	\$12,630,483

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,528,654	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$752	\$520	\$360
Revenue Collected During FY 11:	\$22,244,022	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,890,423	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,012	\$740	\$584
Per Capita Expenditures:	\$996	\$705	\$560
Revenues over (under) Expenditures:	\$353,599	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$16,667,746	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$758	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,365,052	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6,388,695	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$27,040,514	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.231	\$1,301	\$617
General Obligation Debt over EAV:	5.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,947,357	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$953	\$1,428	\$1,096
Revenue Collected During FY 11:	\$9,206,473	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,481,992	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$419	\$472	\$312
Per Capita Expenditures:	\$386	\$426	\$290
Operating Income (loss):	\$724,481	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	250.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,286,345	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$969	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Park Ridge City**

Unit Code: **016/455/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,102,800**

Equalized Assessed Valuation: **\$2,008,299,479**

Population: **37,480**

Employees:

Full Time:	247
Part Time:	145
Salaries Paid:	\$19,494,227

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,887,036	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$130	\$408	\$344
Revenue Collected During FY 11:	\$41,180,730	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$38,750,255	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,099	\$966	\$915
Per Capita Expenditures:	\$1,034	\$910	\$864
Revenues over (under) Expenditures:	\$2,430,475	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	16.21%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,281,824	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$168	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$866,568	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$14,160,710	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$45,961,190	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.226	\$1,447	\$1,211
General Obligation Debt over EAV:	1.98%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$28,441,553	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$759	\$1,281	\$1,058
Revenue Collected During FY 11:	\$9,533,402	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,696,129	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$254	\$347	\$255
Per Capita Expenditures:	\$179	\$343	\$253
Operating Income (loss):	\$2,837,273	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	438.07%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$29,333,572	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$783	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Parkersburg Village**

Unit Code: **080/030/32** County: **RICHLAND**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$698,660**

Equalized Assessed Valuation: **\$655,550**

Population: **230**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$12,305**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,320	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$197	\$670	\$454
Revenue Collected During FY 11:	\$40,362	\$229,354	\$114,958
Expenditures During FY 11:	\$48,431	\$213,573	\$105,876
Per Capita Revenue:	\$175	\$579	\$289
Per Capita Expenditures:	\$211	\$555	\$286
Revenues over (under) Expenditures:	-\$8,069	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	85.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$41,358	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$180	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$45,134	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$294.224	\$293,596	\$50,972
Per Capita Debt:	\$1.279	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,261,509	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,485	\$2,114	\$837
Revenue Collected During FY 11:	\$81,568	\$200,254	\$87,964
Expenditures During FY 11:	\$115,385	\$193,235	\$93,439
Per Capita Revenue:	\$355	\$547	\$216
Per Capita Expenditures:	\$502	\$537	\$232
Operating Income (loss):	-\$33,817	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1060.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,223,585	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,320	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32** County: **MARION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$624,471**

Equalized Assessed Valuation: **\$3,794,884**

Population: **610**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$127,782**

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$173.315	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$284	\$670	\$454
Revenue Collected During FY 11:	\$252.446	\$229,354	\$114,958
Expenditures During FY 11:	\$298.026	\$213,573	\$105,876
Per Capita Revenue:	\$414	\$579	\$289
Per Capita Expenditures:	\$489	\$555	\$286
Revenues over (under) Expenditures:	-\$45.580	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.89%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$142.735	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$234	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$142.735	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$228.310	\$293,596	\$50,972
Per Capita Debt:	\$374	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$799,082	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,310	\$2,114	\$837
Revenue Collected During FY 11:	\$478,794	\$200,254	\$87,964
Expenditures During FY 11:	\$218,631	\$193,235	\$93,439
Per Capita Revenue:	\$785	\$547	\$216
Per Capita Expenditures:	\$358	\$537	\$232
Operating Income (loss):	\$260,163	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	484.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,059,245	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,736	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$111,332**

Equalized Assessed Valuation: **\$325,694**

Population: **120**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$10,241**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,948	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$58	\$670	\$454
Revenue Collected During FY 11:	\$20,209	\$229,354	\$114,958
Expenditures During FY 11:	\$18,807	\$213,573	\$105,876
Per Capita Revenue:	\$168	\$579	\$289
Per Capita Expenditures:	\$157	\$555	\$286
Revenues over (under) Expenditures:	\$1,402	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	44.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$8,350	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$70	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$8,350	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$43.618	\$293,596	\$50,972
Per Capita Debt:	\$363	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$222,247	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,852	\$2,114	\$837
Revenue Collected During FY 11:	\$63,510	\$200,254	\$87,964
Expenditures During FY 11:	\$72,960	\$193,235	\$93,439
Per Capita Revenue:	\$529	\$547	\$216
Per Capita Expenditures:	\$608	\$537	\$232
Operating Income (loss):	-\$9,450	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	291.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$212,797	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,773	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Paw Paw Village**

Unit Code: **052/050/32** County: **LEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,005,200**

Equalized Assessed Valuation: **\$9,860,176**

Population: **870**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$110,787**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$595.395	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$684	\$670	\$454
Revenue Collected During FY 11:	\$516.715	\$229,354	\$114,958
Expenditures During FY 11:	\$411.710	\$213,573	\$105,876
Per Capita Revenue:	\$594	\$579	\$289
Per Capita Expenditures:	\$473	\$555	\$286
Revenues over (under) Expenditures:	\$105.005	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	149.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$614.567	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$706	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$614.567	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$357,735	\$293,596	\$50,972
Per Capita Debt:	\$411	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$621,946	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$715	\$2,114	\$837
Revenue Collected During FY 11:	\$198,926	\$200,254	\$87,964
Expenditures During FY 11:	\$250,201	\$193,235	\$93,439
Per Capita Revenue:	\$229	\$547	\$216
Per Capita Expenditures:	\$288	\$537	\$232
Operating Income (loss):	-\$51,275	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	262.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$656,504	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$755	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,816,954**

Equalized Assessed Valuation: **\$29,926,045**

Population: **2,550**

Employees:

Full Time: **21**

Part Time: **3**

Salaries Paid: **\$961,599**

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$302,584	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$119	\$520	\$360
Revenue Collected During FY 11:	\$1,021,412	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,249,921	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$401	\$740	\$584
Per Capita Expenditures:	\$490	\$705	\$560
Revenues over (under) Expenditures:	-\$228,509	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-42.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$531,093	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$208	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$163,993	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$695,086	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,820,586	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,106	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,800,654	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,567,033	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$706	\$472	\$312
Per Capita Expenditures:	\$615	\$426	\$290
Operating Income (loss):	\$233,621	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	194.90%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,054,207	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,198	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Paxton City**

Unit Code: **027/035/30** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,270,610**

Equalized Assessed Valuation: **\$45,610,471**

Population: **4,473**

Employees:

Full Time: **18**

Part Time: **26**

Salaries Paid: **\$858,754**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,441,608	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$769	\$520	\$360
Revenue Collected During FY 11:	\$2,154,674	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,939,776	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$482	\$740	\$584
Per Capita Expenditures:	\$434	\$705	\$560
Revenues over (under) Expenditures:	\$214,898	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	191.04%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,705,684	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$828	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,058	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,731,311	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,595,364	\$8,583,251	\$2,594,486
Per Capita Debt:	\$580	\$1,301	\$617
General Obligation Debt over EAV:	5.62%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,527,534	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$342	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,224,816	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,078,656	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$146,160	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	150.61%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,624,516	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$363	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Payson Village**

Unit Code: **001/060/32** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$160,500**

Equalized Assessed Valuation: **\$7,259,158**

Population: **1,066**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$130,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$236.304	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$222	\$520	\$360
Revenue Collected During FY 11:	\$220.579	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$169.937	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$207	\$740	\$584
Per Capita Expenditures:	\$159	\$705	\$560
Revenues over (under) Expenditures:	\$50.642	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	168.85%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$286.946	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$269	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$286.946	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$921.088	\$8,583,251	\$2,594,486
Per Capita Debt:	\$864	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,197,553	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,123	\$1,428	\$1,096
Revenue Collected During FY 11:	\$933,661	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$121,219	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$876	\$472	\$312
Per Capita Expenditures:	\$114	\$426	\$290
Operating Income (loss):	\$812,442	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1658.15%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,009,995	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,886	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,753**

Equalized Assessed Valuation: **\$473,862**

Population: **138**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$11,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,241	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$625	\$670	\$454
Revenue Collected During FY 11:	\$61,599	\$229,354	\$114,958
Expenditures During FY 11:	\$60,733	\$213,573	\$105,876
Per Capita Revenue:	\$446	\$579	\$289
Per Capita Expenditures:	\$440	\$555	\$286
Revenues over (under) Expenditures:	\$866	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	140.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$85,203	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$617	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$91,187	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$101.688	\$293,596	\$50,972
Per Capita Debt:	\$737	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$32,572	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$236	\$2,114	\$837
Revenue Collected During FY 11:	\$27,446	\$200,254	\$87,964
Expenditures During FY 11:	\$31,448	\$193,235	\$93,439
Per Capita Revenue:	\$199	\$547	\$216
Per Capita Expenditures:	\$228	\$537	\$232
Operating Income (loss):	-\$4,002	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	96.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$30,474	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$221	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl City Village**

Unit Code: **089/045/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,734,760**

Equalized Assessed Valuation: **\$5,582,513**

Population: **780**

Employees:

Full Time: **1**

Part Time: **25**

Salaries Paid: **\$99,478**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,035,586	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,328	\$670	\$454
Revenue Collected During FY 11:	\$834,603	\$229,354	\$114,958
Expenditures During FY 11:	\$321,920	\$213,573	\$105,876
Per Capita Revenue:	\$1,070	\$579	\$289
Per Capita Expenditures:	\$413	\$555	\$286
Revenues over (under) Expenditures:	\$512,683	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	381.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,229,109	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,576	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$369,211	\$43,930	\$
Total Unrestricted Net Assets:	\$618,533	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,378,696	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,768	\$2,114	\$837
Revenue Collected During FY 11:	\$148,066	\$200,254	\$87,964
Expenditures During FY 11:	\$194,803	\$193,235	\$93,439
Per Capita Revenue:	\$190	\$547	\$216
Per Capita Expenditures:	\$250	\$537	\$232
Operating Income (loss):	-\$46,737	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	725.06%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,412,441	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,811	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pecatonica Village**

Unit Code: **101/030/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,482,714**

Equalized Assessed Valuation: **\$31,690,502**

Population: **2,195**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$242,847**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$884.050	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$403	\$520	\$360
Revenue Collected During FY 11:	\$751.212	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$668.727	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$342	\$740	\$584
Per Capita Expenditures:	\$305	\$705	\$560
Revenues over (under) Expenditures:	\$82.485	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	144.53%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$966.535	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$440	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$966.535	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,519,800	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,515	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,202,983	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,370	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,349,119	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$902,599	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$615	\$472	\$312
Per Capita Expenditures:	\$411	\$426	\$290
Operating Income (loss):	\$446,520	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	625.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,649,503	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,574	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Pekin City**

Unit Code: **090/070/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,677,555**

Equalized Assessed Valuation: **\$340,684,555**

Population: **34,094**

Employees:

Full Time:	139
Part Time:	124
Salaries Paid:	\$13,464,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20,746,669	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$609	\$408	\$344
Revenue Collected During FY 11:	\$27,430,787	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$26,843,898	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$805	\$966	\$915
Per Capita Expenditures:	\$787	\$910	\$864
Revenues over (under) Expenditures:	\$586,889	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	78.45%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$21,059,158	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$618	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,757,088	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$7,334,749	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,220,597	\$80,093,952	\$52,112,479
Per Capita Debt:	\$270	\$1,447	\$1,211
General Obligation Debt over EAV:	2.71%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,177,992	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$621	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,547,633	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,612,345	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$192	\$347	\$255
Per Capita Expenditures:	\$165	\$343	\$253
Operating Income (loss):	\$935,288	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	394.27%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$22,127,680	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$649	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Peoria City**

Unit Code: **072/065/30** County: **PEORIA**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$238,981,591**

Equalized Assessed Valuation: **\$2,012,056,724**

Population: **115,007**

Employees:

Full Time:	812
Part Time:	40
Salaries Paid:	\$61,546,917

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
Firemen's Pension Fund of Peoria
Peoria Foreign Fire Insurance Board
Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,178,015	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$332	\$408	\$344
Revenue Collected During FY 11:	\$144,986,655	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$132,748,662	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,261	\$966	\$915
Per Capita Expenditures:	\$1,154	\$910	\$864
Revenues over (under) Expenditures:	\$12,237,993	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	38.62%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$51,263,498	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$446	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,938,124	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$73,918,356	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$269.584.774	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.344	\$1,447	\$1,211
General Obligation Debt over EAV:	10.10%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,281	\$1,058
Revenue Collected During FY 11:	\$	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$	\$347	\$255
Per Capita Expenditures:	\$	\$343	\$253
Operating Income (loss):	\$	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	0.00%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peoria Heights Village**

Unit Code: **072/070/32** County: **PEORIA**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,712,451**

Equalized Assessed Valuation: **\$95,913,483**

Population: **6,156**

Employees:

Full Time:	35
Part Time:	68
Salaries Paid:	\$1,791,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,823,712	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$296	\$520	\$360
Revenue Collected During FY 11:	\$3,680,460	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,006,255	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$598	\$740	\$584
Per Capita Expenditures:	\$651	\$705	\$560
Revenues over (under) Expenditures:	-\$325,795	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,497,917	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$243	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,825,643	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.327.500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$216	\$1,301	\$617
General Obligation Debt over EAV:	0.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,151,610	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$512	\$1,428	\$1,096
Revenue Collected During FY 11:	\$844,323	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$883,437	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$137	\$472	\$312
Per Capita Expenditures:	\$144	\$426	\$290
Operating Income (loss):	-\$39,114	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	352.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,112,496	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$506	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peotone Village**

Unit Code: **099/095/32** County: **WILL**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,693,796**

Equalized Assessed Valuation: **\$98,778,768**

Population: **4,142**

Employees:

Full Time: **20**

Part Time: **12**

Salaries Paid: **\$1,168,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$967,326	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$234	\$520	\$360
Revenue Collected During FY 11:	\$2,191,276	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,179,167	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$529	\$740	\$584
Per Capita Expenditures:	\$526	\$705	\$560
Revenues over (under) Expenditures:	\$12,109	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$979,435	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$236	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$999,534	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$814,534	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.118.731	\$8,583,251	\$2,594,486
Per Capita Debt:	\$512	\$1,301	\$617
General Obligation Debt over EAV:	1.61%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,395,751	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,303	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,307,199	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,273,767	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$316	\$472	\$312
Per Capita Expenditures:	\$308	\$426	\$290
Operating Income (loss):	\$33,432	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	426.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,436,455	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,313	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Percy Village**

Unit Code: **079/040/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,210,267**

Equalized Assessed Valuation: **\$5,362,248**

Population: **1,636**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$150,933**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$392.758	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$240	\$520	\$360
Revenue Collected During FY 11:	\$367.177	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$311.669	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$224	\$740	\$584
Per Capita Expenditures:	\$191	\$705	\$560
Revenues over (under) Expenditures:	\$55.508	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	142.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$444.766	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$272	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250.314	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$73.614	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$368.676	\$8,583,251	\$2,594,486
Per Capita Debt:	\$225	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$531,891	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$325	\$1,428	\$1,096
Revenue Collected During FY 11:	\$175,389	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$151,470	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$107	\$472	\$312
Per Capita Expenditures:	\$93	\$426	\$290
Operating Income (loss):	\$23,919	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	369.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$559,310	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$342	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Perry Village**

Unit Code: **075/075/32** County: **PIKE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$986,000**

Equalized Assessed Valuation: **\$1,802,702**

Population: **437**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$50,542**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$312.689	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$716	\$670	\$454
Revenue Collected During FY 11:	\$318.913	\$229,354	\$114,958
Expenditures During FY 11:	\$293.230	\$213,573	\$105,876
Per Capita Revenue:	\$730	\$579	\$289
Per Capita Expenditures:	\$671	\$555	\$286
Revenues over (under) Expenditures:	\$25.683	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	116.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$340.450	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$779	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$908	\$43,930	\$
Total Unrestricted Net Assets:	\$339.542	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.249	\$293,596	\$50,972
Per Capita Debt:	\$10	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$283,164	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$648	\$2,114	\$837
Revenue Collected During FY 11:	\$441,498	\$200,254	\$87,964
Expenditures During FY 11:	\$100,625	\$193,235	\$93,439
Per Capita Revenue:	\$1,010	\$547	\$216
Per Capita Expenditures:	\$230	\$537	\$232
Operating Income (loss):	\$340,873	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	620.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$624,037	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,428	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peru City**

Unit Code: **050/085/30** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,800,141**

Equalized Assessed Valuation: **\$232,436,775**

Population: **9,792**

Employees:

Full Time: **83**

Part Time: **111**

Salaries Paid: **\$5,692,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,095,231	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$112	\$520	\$360
Revenue Collected During FY 11:	\$13,705,614	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,563,315	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,400	\$740	\$584
Per Capita Expenditures:	\$1,283	\$705	\$560
Revenues over (under) Expenditures:	\$1,142,299	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.68%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,225,756	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$329	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,584,251	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,517,823	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$30.185.302	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.083	\$1,301	\$617
General Obligation Debt over EAV:	7.74%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$41,006,607	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,188	\$1,428	\$1,096
Revenue Collected During FY 11:	\$25,558,392	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$23,923,644	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,610	\$472	\$312
Per Capita Expenditures:	\$2,443	\$426	\$290
Operating Income (loss):	\$1,634,748	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	173.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$41,615,182	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,250	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pesotum Village**

Unit Code: **010/070/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$757,992**

Equalized Assessed Valuation: **\$7,492,749**

Population: **559**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$34,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$612,248	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.095	\$670	\$454
Revenue Collected During FY 11:	\$183,469	\$229,354	\$114,958
Expenditures During FY 11:	\$142,884	\$213,573	\$105,876
Per Capita Revenue:	\$328	\$579	\$289
Per Capita Expenditures:	\$256	\$555	\$286
Revenues over (under) Expenditures:	\$40,585	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	456.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$652,833	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.168	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,909	\$43,930	\$
Total Unrestricted Net Assets:	\$653,506	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30 County: MENARD

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,645,251

Equalized Assessed Valuation: \$29,209,162

Population: 2,207

Employees:

Full Time: 17

Part Time: 35

Salaries Paid: \$683,256

Blended Component Units

Number Submitted = 1
Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$981,397	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$445	\$520	\$360
Revenue Collected During FY 11:	\$1,081,460	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,054,524	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$490	\$740	\$584
Per Capita Expenditures:	\$478	\$705	\$560
Revenues over (under) Expenditures:	\$26,936	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,008,333	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$457	\$570	\$394

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$512,439	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$525,498	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,291,823	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,945	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,290,295	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,397	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,131,088	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,147,731	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$513	\$472	\$312
Per Capita Expenditures:	\$520	\$426	\$290
Operating Income (loss):	-\$16,643	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	459.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,273,652	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,390	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: **097/045/32** County: **WHITE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$3,500**

Equalized Assessed Valuation: **\$154,445**

Population: **52**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$	\$670	\$454
Revenue Collected During FY 11:	\$3,614	\$229,354	\$114,958
Expenditures During FY 11:	\$2,123	\$213,573	\$105,876
Per Capita Revenue:	\$70	\$579	\$289
Per Capita Expenditures:	\$41	\$555	\$286
Revenues over (under) Expenditures:	\$1,491	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	70.23%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,491	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$29	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$35,977	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Philo Village**

Unit Code: **010/075/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$866,935**

Equalized Assessed Valuation: **\$23,207,219**

Population: **1,560**

Employees:

Full Time: **1**

Part Time: **16**

Salaries Paid: **\$123,819**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$444,716	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$285	\$520	\$360
Revenue Collected During FY 11:	\$499,803	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$480,953	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$320	\$740	\$584
Per Capita Expenditures:	\$308	\$705	\$560
Revenues over (under) Expenditures:	\$18,850	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	96.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$463,566	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$297	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,747	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$421,819	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$317.106	\$8,583,251	\$2,594,486
Per Capita Debt:	\$203	\$1,301	\$617
General Obligation Debt over EAV:	1.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **BOND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$990,479**

Equalized Assessed Valuation: **\$3,227,295**

Population: **653**

Employees:

Full Time: **2**

Part Time: **13**

Salaries Paid: **\$128,910**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$650.115	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$996	\$670	\$454
Revenue Collected During FY 11:	\$148.999	\$229,354	\$114,958
Expenditures During FY 11:	\$184.459	\$213,573	\$105,876
Per Capita Revenue:	\$228	\$579	\$289
Per Capita Expenditures:	\$282	\$555	\$286
Revenues over (under) Expenditures:	-\$35.460	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	348.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$642.905	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$985	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$642.905	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$286,400	\$293,596	\$50,972
Per Capita Debt:	\$439	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,319,440	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,552	\$2,114	\$837
Revenue Collected During FY 11:	\$423,060	\$200,254	\$87,964
Expenditures During FY 11:	\$391,828	\$193,235	\$93,439
Per Capita Revenue:	\$648	\$547	\$216
Per Capita Expenditures:	\$600	\$537	\$232
Operating Income (loss):	\$31,232	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	609.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,389,801	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,660	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pinckneyville City**

Unit Code: **073/020/30** County: **PERRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,978,769**

Equalized Assessed Valuation: **\$29,514,178**

Population: **5,464**

Employees:

Full Time:	29
Part Time:	12
Salaries Paid:	\$1,485,136

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,784,581	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$693	\$520	\$360
Revenue Collected During FY 11:	\$2,587,743	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,541,423	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$474	\$740	\$584
Per Capita Expenditures:	\$465	\$705	\$560
Revenues over (under) Expenditures:	\$46,320	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	159.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,053,891	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$742	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,012,914	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,883,368	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,250,498	\$8,583,251	\$2,594,486
Per Capita Debt:	\$961	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,982,960	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,827	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,474,135	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,673,510	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,002	\$472	\$312
Per Capita Expenditures:	\$672	\$426	\$290
Operating Income (loss):	\$1,800,625	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	314.70%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,560,595	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pingree Grove Village**

Unit Code: **045/075/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,889,605**

Equalized Assessed Valuation: **\$128,340,404**

Population: **4,538**

Employees:

Full Time: **6**

Part Time: **17**

Salaries Paid: **\$824,890**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,017,984	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$224	\$520	\$360
Revenue Collected During FY 11:	\$1,435,578	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,535,623	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$316	\$740	\$584
Per Capita Expenditures:	\$338	\$705	\$560
Revenues over (under) Expenditures:	-\$100,045	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,087,497	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$726,658	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,132,665	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,387,966	\$8,583,251	\$2,594,486
Per Capita Debt:	\$747	\$1,301	\$617
General Obligation Debt over EAV:	1.81%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$34,386,951	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7,578	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,638,149	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,862,028	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$361	\$472	\$312
Per Capita Expenditures:	\$410	\$426	\$290
Operating Income (loss):	-\$223,879	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1832.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$34,129,722	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$7,521	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Piper City Village**

Unit Code: **027/040/32** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,634**

Equalized Assessed Valuation: **\$7,014,403**

Population: **765**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$86,071**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,432	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$180	\$670	\$454
Revenue Collected During FY 11:	\$320,373	\$229,354	\$114,958
Expenditures During FY 11:	\$284,855	\$213,573	\$105,876
Per Capita Revenue:	\$419	\$579	\$289
Per Capita Expenditures:	\$372	\$555	\$286
Revenues over (under) Expenditures:	\$35,518	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$172,950	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$226	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$172,950	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$35.907	\$293,596	\$50,972
Per Capita Debt:	\$47	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$208,470	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$273	\$2,114	\$837
Revenue Collected During FY 11:	\$111,899	\$200,254	\$87,964
Expenditures During FY 11:	\$111,702	\$193,235	\$93,439
Per Capita Revenue:	\$146	\$547	\$216
Per Capita Expenditures:	\$146	\$537	\$232
Operating Income (loss):	\$197	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	186.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$208,667	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$273	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,581,541**

Equalized Assessed Valuation: **\$2,735,218**

Population: **586**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$241,358**

Blended Component Units

Number Submitted = 1

Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217,840	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$372	\$670	\$454
Revenue Collected During FY 11:	\$550,164	\$229,354	\$114,958
Expenditures During FY 11:	\$512,878	\$213,573	\$105,876
Per Capita Revenue:	\$939	\$579	\$289
Per Capita Expenditures:	\$875	\$555	\$286
Revenues over (under) Expenditures:	\$37,286	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	50.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$261,486	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$446	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,621	\$43,930	\$
Total Unrestricted Net Assets:	\$199,865	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$138.000	\$293,596	\$50,972
Per Capita Debt:	\$235	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,242,777	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,827	\$2,114	\$837
Revenue Collected During FY 11:	\$957,590	\$200,254	\$87,964
Expenditures During FY 11:	\$905,800	\$193,235	\$93,439
Per Capita Revenue:	\$1,634	\$547	\$216
Per Capita Expenditures:	\$1,546	\$537	\$232
Operating Income (loss):	\$51,790	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	252.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,288,831	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,906	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pittsfield City**

Unit Code: **075/080/30** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,480,635**

Equalized Assessed Valuation: **\$47,902,867**

Population: **4,576**

Employees:

Full Time: **25**

Part Time: **8**

Salaries Paid: **\$1,094,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,231,281	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$269	\$520	\$360
Revenue Collected During FY 11:	\$2,109,282	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,337,231	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$461	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	-\$227,949	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,634,929	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$357	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,041,736	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,250,580	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,584	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,208,931	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,357	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,249,090	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,354,929	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$929	\$472	\$312
Per Capita Expenditures:	\$733	\$426	\$290
Operating Income (loss):	\$894,161	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	203.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,838,092	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,494	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Plainfield Village**

Unit Code: **099/100/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,054,984**

Equalized Assessed Valuation: **\$1,318,897,603**

Population: **39,581**

Employees:

Full Time:	131
Part Time:	26
Salaries Paid:	\$9,677,958

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,222,418	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$157	\$408	\$344
Revenue Collected During FY 11:	\$22,817,650	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$18,890,984	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$576	\$966	\$915
Per Capita Expenditures:	\$477	\$910	\$864
Revenues over (under) Expenditures:	\$3,926,666	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	53.72%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$10,149,084	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$256	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$679,852	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$999,983	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$65.876.644	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.664	\$1,447	\$1,211
General Obligation Debt over EAV:	3.58%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$100,565,995	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,541	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,540,999	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$13,563,407	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$266	\$347	\$255
Per Capita Expenditures:	\$343	\$343	\$253
Operating Income (loss):	-\$3,022,408	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	718.02%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$97,387,614	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,460	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plainville Village**

Unit Code: **001/065/32** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,275**

Equalized Assessed Valuation: **\$1,361,360**

Population: **248**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$24,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$106,279	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$429	\$670	\$454
Revenue Collected During FY 11:	\$53,442	\$229,354	\$114,958
Expenditures During FY 11:	\$52,928	\$213,573	\$105,876
Per Capita Revenue:	\$215	\$579	\$289
Per Capita Expenditures:	\$213	\$555	\$286
Revenues over (under) Expenditures:	\$514	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	201.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$106,793	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$431	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,297	\$43,930	\$
Total Unrestricted Net Assets:	\$105,496	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,000	\$293,596	\$50,972
Per Capita Debt:	\$20	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$723,925	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,919	\$2,114	\$837
Revenue Collected During FY 11:	\$67,018	\$200,254	\$87,964
Expenditures During FY 11:	\$39,447	\$193,235	\$93,439
Per Capita Revenue:	\$270	\$547	\$216
Per Capita Expenditures:	\$159	\$537	\$232
Operating Income (loss):	\$27,571	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1905.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$751,496	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,030	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Plano City**

Unit Code: **047/030/30** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,416,527**

Equalized Assessed Valuation: **\$221,784,163**

Population: **10,856**

Employees:

Full Time:	47
Part Time:	22
Salaries Paid:	\$2,775,734

Blended Component Units

Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,933.375	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$362	\$520	\$360
Revenue Collected During FY 11:	\$6,601.825	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,495.529	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$608	\$740	\$584
Per Capita Expenditures:	\$598	\$705	\$560
Revenues over (under) Expenditures:	\$106.296	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,868.105	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$356	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,287,711	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,350.176	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.702.577	\$8,583,251	\$2,594,486
Per Capita Debt:	\$249	\$1,301	\$617
General Obligation Debt over EAV:	0.73%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$46,656,588	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,298	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,412,682	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,647,528	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$222	\$472	\$312
Per Capita Expenditures:	\$244	\$426	\$290
Operating Income (loss):	-\$234,846	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1752.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$46,408,142	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,275	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Hill Village**

Unit Code: **075/085/32** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$807,295**

Equalized Assessed Valuation: **\$5,735,355**

Population: **966**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$159,519**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$373.854	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$387	\$670	\$454
Revenue Collected During FY 11:	\$254.665	\$229,354	\$114,958
Expenditures During FY 11:	\$275.731	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$285	\$555	\$286
Revenues over (under) Expenditures:	-\$21.066	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	119.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$330.001	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$342	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36.204	\$43,930	\$
Total Unrestricted Net Assets:	\$293.797	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$233.928	\$293,596	\$50,972
Per Capita Debt:	\$242	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,061,550	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,134	\$2,114	\$837
Revenue Collected During FY 11:	\$545,584	\$200,254	\$87,964
Expenditures During FY 11:	\$499,074	\$193,235	\$93,439
Per Capita Revenue:	\$565	\$547	\$216
Per Capita Expenditures:	\$517	\$537	\$232
Operating Income (loss):	\$46,510	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	422.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,108,060	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,182	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Plains Village**

Unit Code: **083/090/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,468,271**

Equalized Assessed Valuation: **\$10,528,122**

Population: **802**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$218,034**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$182,760	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$228	\$670	\$454
Revenue Collected During FY 11:	\$573,927	\$229,354	\$114,958
Expenditures During FY 11:	\$606,010	\$213,573	\$105,876
Per Capita Revenue:	\$716	\$579	\$289
Per Capita Expenditures:	\$756	\$555	\$286
Revenues over (under) Expenditures:	-\$32,083	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	26.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$159,667	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$199	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,157	\$43,930	\$
Total Unrestricted Net Assets:	\$118,510	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.037.543	\$293,596	\$50,972
Per Capita Debt:	\$2.541	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,301,838	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,611	\$2,114	\$837
Revenue Collected During FY 11:	\$374,650	\$200,254	\$87,964
Expenditures During FY 11:	\$530,403	\$193,235	\$93,439
Per Capita Revenue:	\$467	\$547	\$216
Per Capita Expenditures:	\$661	\$537	\$232
Operating Income (loss):	-\$155,753	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	970.22%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$5,146,085	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,417	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plymouth Village**

Unit Code: **034/065/32** County: **HANCOCK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$982,450**

Equalized Assessed Valuation: **\$1,477,112**

Population: **521**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$51,883**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$195,710	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$376	\$670	\$454
Revenue Collected During FY 11:	\$144,338	\$229,354	\$114,958
Expenditures During FY 11:	\$167,718	\$213,573	\$105,876
Per Capita Revenue:	\$277	\$579	\$289
Per Capita Expenditures:	\$322	\$555	\$286
Revenues over (under) Expenditures:	-\$23,380	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	100.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$168,544	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$324	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$168,578	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$660.000	\$293,596	\$50,972
Per Capita Debt:	\$1.267	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,548,951	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,892	\$2,114	\$837
Revenue Collected During FY 11:	\$152,152	\$200,254	\$87,964
Expenditures During FY 11:	\$214,252	\$193,235	\$93,439
Per Capita Revenue:	\$292	\$547	\$216
Per Capita Expenditures:	\$411	\$537	\$232
Operating Income (loss):	-\$62,100	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1162.48%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,490,637	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,780	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pocahontas Village**

Unit Code: **003/035/32** County: **BOND**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$830,910**

Equalized Assessed Valuation: **\$5,393,725**

Population: **750**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$193,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$515.125	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$687	\$670	\$454
Revenue Collected During FY 11:	\$308.607	\$229,354	\$114,958
Expenditures During FY 11:	\$298.410	\$213,573	\$105,876
Per Capita Revenue:	\$411	\$579	\$289
Per Capita Expenditures:	\$398	\$555	\$286
Revenues over (under) Expenditures:	\$10.197	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	168.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$501.322	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$668	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$498.404	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$753.000	\$293,596	\$50,972
Per Capita Debt:	\$1.004	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$376,916	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$503	\$2,114	\$837
Revenue Collected During FY 11:	\$272,694	\$200,254	\$87,964
Expenditures During FY 11:	\$354,502	\$193,235	\$93,439
Per Capita Revenue:	\$364	\$547	\$216
Per Capita Expenditures:	\$473	\$537	\$232
Operating Income (loss):	-\$81,808	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	90.02%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$319,108	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$425	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Polo City**

Unit Code: **071/050/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,570,900**

Equalized Assessed Valuation: **\$26,544,020**

Population: **2,480**

Employees:

Full Time: **10**

Part Time: **35**

Salaries Paid: **\$532,536**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,651,542	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$666	\$520	\$360
Revenue Collected During FY 11:	\$1,086,288	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,167,043	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$438	\$740	\$584
Per Capita Expenditures:	\$471	\$705	\$560
Revenues over (under) Expenditures:	-\$80,755	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	136.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,595,009	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$643	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,996	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,518,694	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$641.984	\$8,583,251	\$2,594,486
Per Capita Debt:	\$259	\$1,301	\$617
General Obligation Debt over EAV:	2.33%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,496,102	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,006	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,102,847	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$679,349	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$274	\$426	\$290
Operating Income (loss):	\$423,498	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	403.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,744,332	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,107	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pontiac City**

Unit Code: **053/065/30** County: **LIVINGSTON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,000,000**

Equalized Assessed Valuation: **\$140,337,000**

Population: **11,931**

Employees:

Full Time:	80
Part Time:	49
Salaries Paid:	\$4,240,394

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,075,210	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$174	\$520	\$360
Revenue Collected During FY 11:	\$7,496,789	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,940,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$628	\$740	\$584
Per Capita Expenditures:	\$666	\$705	\$560
Revenues over (under) Expenditures:	-\$443,937	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,146,528	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$180	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$2,146,528	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,994,896	\$8,583,251	\$2,594,486
Per Capita Debt:	\$335	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,448,710	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$708	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,703,775	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,484,481	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$227	\$472	\$312
Per Capita Expenditures:	\$208	\$426	\$290
Operating Income (loss):	\$219,294	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	335.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,337,749	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$699	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pontoon Beach Village**

Unit Code: **057/095/32** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,529,775**

Equalized Assessed Valuation: **\$78,865,310**

Population: **6,121**

Employees:

Full Time:	25
Part Time:	23
Salaries Paid:	\$1,421,426

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$830.027	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$136	\$520	\$360
Revenue Collected During FY 11:	\$5.158.871	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5.101.176	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$843	\$740	\$584
Per Capita Expenditures:	\$833	\$705	\$560
Revenues over (under) Expenditures:	\$57.695	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$887.722	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$145	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$339.114	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$681.744	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11.165.154	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.791	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,963,052	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,241	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,159,499	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,664,661	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$290	\$472	\$312
Per Capita Expenditures:	\$416	\$426	\$290
Operating Income (loss):	-\$505,162	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	508.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,457,890	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,114	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Port Barrington Village**

Unit Code: **063/030/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,519**

Equalized Assessed Valuation: **\$63,710,252**

Population: **1,250**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$115,133**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,004,175	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$803	\$520	\$360
Revenue Collected During FY 11:	\$530,266	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$639,870	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$424	\$740	\$584
Per Capita Expenditures:	\$512	\$705	\$560
Revenues over (under) Expenditures:	-\$109,604	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	143.32%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$917,085	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$734	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$367,406	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$635,005	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.591.940	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.274	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Port Byron Village**

Unit Code: **081/060/32** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,773,188**

Equalized Assessed Valuation: **\$28,796,342**

Population: **1,647**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$214,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$597.355	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$363	\$520	\$360
Revenue Collected During FY 11:	\$1.627.856	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.280.079	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$988	\$740	\$584
Per Capita Expenditures:	\$777	\$705	\$560
Revenues over (under) Expenditures:	\$347.777	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$863.539	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$524	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$777.524	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$27.985	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,571,661	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.169	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,104,424	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$671	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,306,091	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$494,310	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,400	\$472	\$312
Per Capita Expenditures:	\$300	\$426	\$290
Operating Income (loss):	\$1,811,781	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	579.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,863,494	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,739	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Posen City**

Unit Code: **016/465/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,869,481**

Equalized Assessed Valuation: **\$80,185,204**

Population: **5,987**

Employees:

Full Time:	32
Part Time:	73
Salaries Paid:	\$2,175,542

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,798,428	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$634	\$520	\$360
Revenue Collected During FY 11:	\$4,014,908	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,261,958	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$671	\$740	\$584
Per Capita Expenditures:	\$712	\$705	\$560
Revenues over (under) Expenditures:	-\$247,050	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	85.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,622,693	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$605	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,908,829	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$311,337	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,593,608	\$8,583,251	\$2,594,486
Per Capita Debt:	\$433	\$1,301	\$617
General Obligation Debt over EAV:	2.82%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,397,129	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$400	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,564,006	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,441,825	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$261	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$122,181	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	180.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,599,482	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$434	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Potomac Village**

Unit Code: **092/075/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,282,920**

Equalized Assessed Valuation: **\$4,032,537**

Population: **750**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$106,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217,719	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$290	\$670	\$454
Revenue Collected During FY 11:	\$238,703	\$229,354	\$114,958
Expenditures During FY 11:	\$213,015	\$213,573	\$105,876
Per Capita Revenue:	\$318	\$579	\$289
Per Capita Expenditures:	\$284	\$555	\$286
Revenues over (under) Expenditures:	\$25,688	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	83.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$178,888	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$239	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,518	\$43,930	\$
Total Unrestricted Net Assets:	\$110,376	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$739,313	\$293,596	\$50,972
Per Capita Debt:	\$986	\$798	\$117
General Obligation Debt over EAV:	4.84%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,735,330	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,314	\$2,114	\$837
Revenue Collected During FY 11:	\$285,722	\$200,254	\$87,964
Expenditures During FY 11:	\$201,884	\$193,235	\$93,439
Per Capita Revenue:	\$381	\$547	\$216
Per Capita Expenditures:	\$269	\$537	\$232
Operating Income (loss):	\$83,838	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	920.82%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,858,981	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,479	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie City Village**

Unit Code: **062/045/32** County: **MCDONOUGH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$266,696**

Equalized Assessed Valuation: **\$1,541,956**

Population: **461**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$26,557**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$153,343	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$333	\$670	\$454
Revenue Collected During FY 11:	\$89,295	\$229,354	\$114,958
Expenditures During FY 11:	\$63,201	\$213,573	\$105,876
Per Capita Revenue:	\$194	\$579	\$289
Per Capita Expenditures:	\$137	\$555	\$286
Revenues over (under) Expenditures:	\$26,094	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	283.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$178,937	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$388	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$178,937	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$815.000	\$293,596	\$50,972
Per Capita Debt:	\$1.768	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,462,463	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,172	\$2,114	\$837
Revenue Collected During FY 11:	\$166,458	\$200,254	\$87,964
Expenditures During FY 11:	\$178,549	\$193,235	\$93,439
Per Capita Revenue:	\$361	\$547	\$216
Per Capita Expenditures:	\$387	\$537	\$232
Operating Income (loss):	-\$12,091	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	812.59%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,450,872	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,147	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: **079/045/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,031,100**

Equalized Assessed Valuation: **\$3,844,998**

Population: **613**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$90,205**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$634.381	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.035	\$670	\$454
Revenue Collected During FY 11:	\$230.801	\$229,354	\$114,958
Expenditures During FY 11:	\$256.873	\$213,573	\$105,876
Per Capita Revenue:	\$377	\$579	\$289
Per Capita Expenditures:	\$419	\$555	\$286
Revenues over (under) Expenditures:	-\$26.072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	261.62%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$672.036	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.096	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$670.199	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$683.903	\$293,596	\$50,972
Per Capita Debt:	\$1.116	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,047,009	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,708	\$2,114	\$837
Revenue Collected During FY 11:	\$249,352	\$200,254	\$87,964
Expenditures During FY 11:	\$184,234	\$193,235	\$93,439
Per Capita Revenue:	\$407	\$547	\$216
Per Capita Expenditures:	\$301	\$537	\$232
Operating Income (loss):	\$65,118	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	582.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,072,431	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,749	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prairie Grove Village**

Unit Code: **063/092/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,563,851**

Equalized Assessed Valuation: **\$106,961,691**

Population: **1,904**

Employees:

Full Time: **5**

Part Time: **13**

Salaries Paid: **\$468,078**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$618,245	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$325	\$520	\$360
Revenue Collected During FY 11:	\$1,362,339	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,437,378	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$716	\$740	\$584
Per Capita Expenditures:	\$755	\$705	\$560
Revenues over (under) Expenditures:	-\$75,039	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$570,177	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$299	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,193	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$386,309	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$872.016	\$8,583,251	\$2,594,486
Per Capita Debt:	\$458	\$1,301	\$617
General Obligation Debt over EAV:	0.79%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Princeton City**

Unit Code: **006/090/30** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$79,897,553**

Equalized Assessed Valuation: **\$141,094,754**

Population: **7,660**

Employees:

Full Time: **409**

Part Time: **47**

Salaries Paid: **\$20,172,430**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,220,812	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$4,990	\$520	\$360
Revenue Collected During FY 11:	\$9,705,916	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,210,951	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,267	\$740	\$584
Per Capita Expenditures:	\$1,333	\$705	\$560
Revenues over (under) Expenditures:	-\$505,035	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	357.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$36,527,150	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$4,769	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,871,306	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,305,898	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$20.932.043	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.733	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$22,822,462	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,979	\$1,428	\$1,096
Revenue Collected During FY 11:	\$15,542,711	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,934,279	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,029	\$472	\$312
Per Capita Expenditures:	\$1,558	\$426	\$290
Operating Income (loss):	\$3,608,432	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	222.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,556,175	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,467	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Princeville Village**

Unit Code: **072/075/32** County: **PEORIA**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,068,071**

Equalized Assessed Valuation: **\$25,733,034**

Population: **1,621**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$258,429**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$623,775	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$385	\$520	\$360
Revenue Collected During FY 11:	\$1,184,981	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,122,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$731	\$740	\$584
Per Capita Expenditures:	\$693	\$705	\$560
Revenues over (under) Expenditures:	\$62,255	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$659,030	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$796,313	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$137,283	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.389.057	\$8,583,251	\$2,594,486
Per Capita Debt:	\$857	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,566,554	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$966	\$1,428	\$1,096
Revenue Collected During FY 11:	\$790,065	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$797,719	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$487	\$472	\$312
Per Capita Expenditures:	\$492	\$426	\$290
Operating Income (loss):	-\$7,654	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	198.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,585,900	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$978	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prophetstown City**

Unit Code: **098/045/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,134,210**

Equalized Assessed Valuation: **\$18,440,527**

Population: **2,100**

Employees:

Full Time: **8**

Part Time: **12**

Salaries Paid: **\$385,724**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$271.933	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$129	\$520	\$360
Revenue Collected During FY 11:	\$949.439	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$912.559	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$452	\$740	\$584
Per Capita Expenditures:	\$435	\$705	\$560
Revenues over (under) Expenditures:	\$36.880	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$308.813	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$147	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$308.813	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$215.798	\$8,583,251	\$2,594,486
Per Capita Debt:	\$103	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,923	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$13	\$1,428	\$1,096
Revenue Collected During FY 11:	\$362,416	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$321,961	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$173	\$472	\$312
Per Capita Expenditures:	\$153	\$426	\$290
Operating Income (loss):	\$40,455	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	21.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$68,378	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$33	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prospect Heights City**

Unit Code: **016/467/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,577,510**

Equalized Assessed Valuation: **\$557,571,070**

Population: **16,256**

Employees:

Full Time:	32
Part Time:	6
Salaries Paid:	\$2,998,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,481,089	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$399	\$520	\$360
Revenue Collected During FY 11:	\$8,215,949	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,404,378	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$505	\$740	\$584
Per Capita Expenditures:	\$455	\$705	\$560
Revenues over (under) Expenditures:	\$811,571	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.76%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,608,411	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$468	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,346,248	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,487,178	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16.039.277	\$8,583,251	\$2,594,486
Per Capita Debt:	\$987	\$1,301	\$617
General Obligation Debt over EAV:	1.38%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,578,557	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,173	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,503,648	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,619,196	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$92	\$472	\$312
Per Capita Expenditures:	\$100	\$426	\$290
Operating Income (loss):	-\$115,548	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	3194.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$51,732,914	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,182	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **PULASKI**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,581,800**

Equalized Assessed Valuation: **\$706,893**

Population: **246**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$49,862**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$55,310	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$225	\$670	\$454
Revenue Collected During FY 11:	\$362,814	\$229,354	\$114,958
Expenditures During FY 11:	\$378,297	\$213,573	\$105,876
Per Capita Revenue:	\$1,475	\$579	\$289
Per Capita Expenditures:	\$1,538	\$555	\$286
Revenues over (under) Expenditures:	-\$15,483	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$48,915	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$199	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,795	\$43,930	\$
Total Unrestricted Net Assets:	\$42,120	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$83.559	\$293,596	\$50,972
Per Capita Debt:	\$340	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,300,861	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,288	\$2,114	\$837
Revenue Collected During FY 11:	\$95,144	\$200,254	\$87,964
Expenditures During FY 11:	\$133,539	\$193,235	\$93,439
Per Capita Revenue:	\$387	\$547	\$216
Per Capita Expenditures:	\$543	\$537	\$232
Operating Income (loss):	-\$38,395	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	943.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,259,732	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,121	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Quincy City**

Unit Code: **001/070/30** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,164,608**

Equalized Assessed Valuation: **\$558,987,577**

Population: **40,633**

Employees:

Full Time: **339**

Part Time: **61**

Salaries Paid: **\$18,825,809**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,802,829	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$266	\$408	\$344
Revenue Collected During FY 11:	\$32,640,650	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$25,478,994	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$803	\$966	\$915
Per Capita Expenditures:	\$627	\$910	\$864
Revenues over (under) Expenditures:	\$7,161,656	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	56.23%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$14,327,283	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$353	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,039,165	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$5,333,646	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$33,569,255	\$80,093,952	\$52,112,479
Per Capita Debt:	\$826	\$1,447	\$1,211
General Obligation Debt over EAV:	4.44%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$76,315,041	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,878	\$1,281	\$1,058
Revenue Collected During FY 11:	\$12,110,838	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$11,061,428	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$298	\$347	\$255
Per Capita Expenditures:	\$272	\$343	\$253
Operating Income (loss):	\$1,049,410	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	701.77%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$77,625,929	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,910	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,970**

Equalized Assessed Valuation: **\$1,538,374**

Population: **395**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$18,631**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$139,707	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$354	\$670	\$454
Revenue Collected During FY 11:	\$75,327	\$229,354	\$114,958
Expenditures During FY 11:	\$101,712	\$213,573	\$105,876
Per Capita Revenue:	\$191	\$579	\$289
Per Capita Expenditures:	\$257	\$555	\$286
Revenues over (under) Expenditures:	-\$26,385	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$113,661	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$288	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,911	\$43,930	\$
Total Unrestricted Net Assets:	\$91,750	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,000	\$293,596	\$50,972
Per Capita Debt:	\$15	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$186,146	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$471	\$2,114	\$837
Revenue Collected During FY 11:	\$54,335	\$200,254	\$87,964
Expenditures During FY 11:	\$77,939	\$193,235	\$93,439
Per Capita Revenue:	\$138	\$547	\$216
Per Capita Expenditures:	\$197	\$537	\$232
Operating Income (loss):	-\$23,604	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	208.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$162,544	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$412	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **SALINE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,429**

Equalized Assessed Valuation: **\$1,893,663**

Population: **350**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$25,774**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$442.131	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.263	\$670	\$454
Revenue Collected During FY 11:	\$146.859	\$229,354	\$114,958
Expenditures During FY 11:	\$172.389	\$213,573	\$105,876
Per Capita Revenue:	\$420	\$579	\$289
Per Capita Expenditures:	\$493	\$555	\$286
Revenues over (under) Expenditures:	-\$25.530	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	236.82%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$408.259	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.166	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$271.944	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$576,191	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,646	\$2,114	\$837
Revenue Collected During FY 11:	\$54,821	\$200,254	\$87,964
Expenditures During FY 11:	\$56,564	\$193,235	\$93,439
Per Capita Revenue:	\$157	\$547	\$216
Per Capita Expenditures:	\$162	\$537	\$232
Operating Income (loss):	-\$1,743	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1015.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$574,448	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,641	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ramsey Village**

Unit Code: **026/025/32** County: **FAYETTE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,102,575**

Equalized Assessed Valuation: **\$4,418,666**

Population: **1,037**

Employees:

Full Time: **3**

Part Time: **6**

Salaries Paid: **\$181,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$327.762	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$316	\$520	\$360
Revenue Collected During FY 11:	\$283.870	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$346.607	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$274	\$740	\$584
Per Capita Expenditures:	\$334	\$705	\$560
Revenues over (under) Expenditures:	-\$62.737	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$265.025	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$256	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116.828	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$143.197	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$505.321	\$8,583,251	\$2,594,486
Per Capita Debt:	\$487	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,299,661	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,218	\$1,428	\$1,096
Revenue Collected During FY 11:	\$730,351	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$417,256	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$704	\$472	\$312
Per Capita Expenditures:	\$402	\$426	\$290
Operating Income (loss):	\$313,095	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	626.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,612,756	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,520	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rankin Village**

Unit Code: **092/080/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,111**

Equalized Assessed Valuation: **\$3,421,445**

Population: **850**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$64,615**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151.036	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$178	\$670	\$454
Revenue Collected During FY 11:	\$165.249	\$229,354	\$114,958
Expenditures During FY 11:	\$144.577	\$213,573	\$105,876
Per Capita Revenue:	\$194	\$579	\$289
Per Capita Expenditures:	\$170	\$555	\$286
Revenues over (under) Expenditures:	\$20.672	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	118.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$171.708	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$202	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$171.708	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$286.257	\$293,596	\$50,972
Per Capita Debt:	\$337	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$667,664	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$785	\$2,114	\$837
Revenue Collected During FY 11:	\$128,958	\$200,254	\$87,964
Expenditures During FY 11:	\$164,775	\$193,235	\$93,439
Per Capita Revenue:	\$152	\$547	\$216
Per Capita Expenditures:	\$194	\$537	\$232
Operating Income (loss):	-\$35,817	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	383.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$631,847	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$743	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rantoul Village**

Unit Code: **010/080/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,045,852**

Equalized Assessed Valuation: **\$108,914,191**

Population: **11,273**

Employees:

Full Time:	138
Part Time:	314
Salaries Paid:	\$7,226,016

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,636,741	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$766	\$520	\$360
Revenue Collected During FY 11:	\$10,284,285	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,397,732	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$912	\$740	\$584
Per Capita Expenditures:	\$834	\$705	\$560
Revenues over (under) Expenditures:	\$886,553	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	92.17%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,661,445	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$768	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,603,005	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,624,751	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$15,118,381	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,341	\$1,301	\$617
General Obligation Debt over EAV:	12.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$104,126,104	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$9,237	\$1,428	\$1,096
Revenue Collected During FY 11:	\$18,720,425	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$17,649,464	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,661	\$472	\$312
Per Capita Expenditures:	\$1,566	\$426	\$290
Operating Income (loss):	\$1,070,961	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	579.72%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$102,316,856	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$9,076	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rapids City Village**

Unit Code: **081/065/32** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,020,523**

Equalized Assessed Valuation: **\$23,681,585**

Population: **959**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$156,983**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$365,916	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$382	\$670	\$454
Revenue Collected During FY 11:	\$399,376	\$229,354	\$114,958
Expenditures During FY 11:	\$385,265	\$213,573	\$105,876
Per Capita Revenue:	\$416	\$579	\$289
Per Capita Expenditures:	\$402	\$555	\$286
Revenues over (under) Expenditures:	\$14,111	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	102.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$393,416	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$410	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,481	\$43,930	\$
Total Unrestricted Net Assets:	\$319,854	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$627.705	\$293,596	\$50,972
Per Capita Debt:	\$655	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,155,061	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,247	\$2,114	\$837
Revenue Collected During FY 11:	\$419,868	\$200,254	\$87,964
Expenditures During FY 11:	\$471,244	\$193,235	\$93,439
Per Capita Revenue:	\$438	\$547	\$216
Per Capita Expenditures:	\$491	\$537	\$232
Operating Income (loss):	-\$51,376	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	443.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,090,296	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,180	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raritan Village**

Unit Code: **036/040/32** County: **HENDERSON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,600**

Equalized Assessed Valuation: **\$734,475**

Population: **150**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$6,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$181,921	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,213	\$670	\$454
Revenue Collected During FY 11:	\$210,008	\$229,354	\$114,958
Expenditures During FY 11:	\$252,425	\$213,573	\$105,876
Per Capita Revenue:	\$1,400	\$579	\$289
Per Capita Expenditures:	\$1,683	\$555	\$286
Revenues over (under) Expenditures:	-\$42,417	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	55.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$139,504	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$930	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,577	\$43,930	\$
Total Unrestricted Net Assets:	\$130,927	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$441,969	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,946	\$2,114	\$837
Revenue Collected During FY 11:	\$24,480	\$200,254	\$87,964
Expenditures During FY 11:	\$25,057	\$193,235	\$93,439
Per Capita Revenue:	\$163	\$547	\$216
Per Capita Expenditures:	\$167	\$537	\$232
Operating Income (loss):	-\$577	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1761.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$441,392	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,943	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,103,900**

Equalized Assessed Valuation: **\$11,972,661**

Population: **1,006**

Employees:

Full Time: **5**

Part Time: **16**

Salaries Paid: **\$261,893**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$736.597	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$732	\$520	\$360
Revenue Collected During FY 11:	\$366.860	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$284.627	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$365	\$740	\$584
Per Capita Expenditures:	\$283	\$705	\$560
Revenues over (under) Expenditures:	\$82.233	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	275.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$784.197	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$780	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$784.197	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,279,822	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,272	\$1,428	\$1,096
Revenue Collected During FY 11:	\$409,796	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$495,243	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$407	\$472	\$312
Per Capita Expenditures:	\$492	\$426	\$290
Operating Income (loss):	-\$85,447	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	248.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,229,008	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,222	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Red Bud City**

Unit Code: **079/050/30** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,965,275**

Equalized Assessed Valuation: **\$65,960,927**

Population: **3,500**

Employees:

Full Time:	26
Part Time:	38
Salaries Paid:	\$1,356,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,540,968	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.012	\$520	\$360
Revenue Collected During FY 11:	\$2,403,505	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,788,066	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$687	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	\$615,439	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	231.83%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,145,314	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,184	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,317	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,956,067	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.074.677	\$8,583,251	\$2,594,486
Per Capita Debt:	\$307	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,627,015	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,608	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,572,913	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,592,419	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,878	\$472	\$312
Per Capita Expenditures:	\$1,884	\$426	\$290
Operating Income (loss):	-\$19,506	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	191.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,618,602	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,605	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

Unit Code: **046/080/32** County: **KANKAKEE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$210,800**

Equalized Assessed Valuation: **\$2,313,568**

Population: **250**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$11,417**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$300.729	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.203	\$670	\$454
Revenue Collected During FY 11:	\$90.822	\$229,354	\$114,958
Expenditures During FY 11:	\$61.810	\$213,573	\$105,876
Per Capita Revenue:	\$363	\$579	\$289
Per Capita Expenditures:	\$247	\$555	\$286
Revenues over (under) Expenditures:	\$29.012	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	533.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$329.741	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.319	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$329.740	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,150**

Equalized Assessed Valuation: **\$848,693**

Population: **201**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$17,369**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,723	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$98	\$670	\$454
Revenue Collected During FY 11:	\$28,402	\$229,354	\$114,958
Expenditures During FY 11:	\$20,195	\$213,573	\$105,876
Per Capita Revenue:	\$141	\$579	\$289
Per Capita Expenditures:	\$100	\$555	\$286
Revenues over (under) Expenditures:	\$8,207	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	140.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$28,440	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$141	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,489	\$3,233	\$
Total Unreserved Funds:	\$13,951	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.608	\$293,596	\$50,972
Per Capita Debt:	\$23	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$25,300	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$126	\$2,114	\$837
Revenue Collected During FY 11:	\$277,194	\$200,254	\$87,964
Expenditures During FY 11:	\$277,805	\$193,235	\$93,439
Per Capita Revenue:	\$1,379	\$547	\$216
Per Capita Expenditures:	\$1,382	\$537	\$232
Operating Income (loss):	-\$611	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	8.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$24,179	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$120	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reynolds Village**

Unit Code: **081/070/32** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,536**

Equalized Assessed Valuation: **\$6,591,394**

Population: **508**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$65,480**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$246.396	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$485	\$670	\$454
Revenue Collected During FY 11:	\$128.397	\$229,354	\$114,958
Expenditures During FY 11:	\$183.463	\$213,573	\$105,876
Per Capita Revenue:	\$253	\$579	\$289
Per Capita Expenditures:	\$361	\$555	\$286
Revenues over (under) Expenditures:	-\$55.066	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	104.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$191.330	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$377	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$191.330	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$921,217	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,813	\$2,114	\$837
Revenue Collected During FY 11:	\$146,930	\$200,254	\$87,964
Expenditures During FY 11:	\$150,720	\$193,235	\$93,439
Per Capita Revenue:	\$289	\$547	\$216
Per Capita Expenditures:	\$297	\$537	\$232
Operating Income (loss):	-\$3,790	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	608.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$917,427	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,806	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Richmond Village**

Unit Code: **063/095/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,796,352**

Equalized Assessed Valuation: **\$58,706,248**

Population: **1,863**

Employees:

Full Time: **7**

Part Time: **35**

Salaries Paid: **\$649,442**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$781,532	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$420	\$520	\$360
Revenue Collected During FY 11:	\$1,434,687	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,733,036	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$770	\$740	\$584
Per Capita Expenditures:	\$930	\$705	\$560
Revenues over (under) Expenditures:	-\$298,349	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	22.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$393,835	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$211	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,849	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$272,141	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.698.834	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.132	\$1,301	\$617
General Obligation Debt over EAV:	1.42%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,229,387	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,881	\$1,428	\$1,096
Revenue Collected During FY 11:	\$817,029	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,123,367	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$439	\$472	\$312
Per Capita Expenditures:	\$603	\$426	\$290
Operating Income (loss):	-\$306,338	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	628.01%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,054,813	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,787	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Richton Park Village**

Unit Code: **016/470/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,222,267**

Equalized Assessed Valuation: **\$168,242,572**

Population: **13,500**

Employees:

Full Time:	75
Part Time:	97
Salaries Paid:	\$5,819,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.118.432	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$231	\$520	\$360
Revenue Collected During FY 11:	\$9.823.436	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10.410.165	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$728	\$740	\$584
Per Capita Expenditures:	\$771	\$705	\$560
Revenues over (under) Expenditures:	-\$586.729	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3.242.110	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2.033.502	\$45,457	\$
Total Unreserved Funds:	\$1.208.608	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,680,561	\$8,583,251	\$2,594,486
Per Capita Debt:	\$421	\$1,301	\$617
General Obligation Debt over EAV:	2.41%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,471,987	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$702	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,998,169	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,594,681	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$296	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	\$403,488	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	273.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,838,917	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$729	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,975**

Equalized Assessed Valuation: **\$1,953,255**

Population: **253**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$30,025**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,236	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$341	\$670	\$454
Revenue Collected During FY 11:	\$85,900	\$229,354	\$114,958
Expenditures During FY 11:	\$86,972	\$213,573	\$105,876
Per Capita Revenue:	\$340	\$579	\$289
Per Capita Expenditures:	\$344	\$555	\$286
Revenues over (under) Expenditures:	-\$1,072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	97.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$85,164	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$337	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$85,164	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$632.000	\$293,596	\$50,972
Per Capita Debt:	\$2.498	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,906,009	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$7,534	\$2,114	\$837
Revenue Collected During FY 11:	\$141,962	\$200,254	\$87,964
Expenditures During FY 11:	\$195,109	\$193,235	\$93,439
Per Capita Revenue:	\$561	\$547	\$216
Per Capita Expenditures:	\$771	\$537	\$232
Operating Income (loss):	-\$53,147	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	949.65%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,852,862	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$7,324	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridge Farm Village**

Unit Code: **092/085/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$638,564**

Equalized Assessed Valuation: **\$4,671,468**

Population: **912**

Employees:

Full Time: **4**

Part Time: **20**

Salaries Paid: **\$173,305**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$443,122	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$486	\$670	\$454
Revenue Collected During FY 11:	\$322,140	\$229,354	\$114,958
Expenditures During FY 11:	\$277,016	\$213,573	\$105,876
Per Capita Revenue:	\$353	\$579	\$289
Per Capita Expenditures:	\$304	\$555	\$286
Revenues over (under) Expenditures:	\$45,124	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	176.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$488,246	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$535	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$176,277	\$43,930	\$
Total Unrestricted Net Assets:	\$311,969	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$221.841	\$293,596	\$50,972
Per Capita Debt:	\$243	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,649,679	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,809	\$2,114	\$837
Revenue Collected During FY 11:	\$327,961	\$200,254	\$87,964
Expenditures During FY 11:	\$336,698	\$193,235	\$93,439
Per Capita Revenue:	\$360	\$547	\$216
Per Capita Expenditures:	\$369	\$537	\$232
Operating Income (loss):	-\$8,737	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	487.36%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,640,942	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,799	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: **030/035/32** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$478,140**

Equalized Assessed Valuation: **\$3,857,659**

Population: **869**

Employees:

Full Time: **5**

Part Time: **16**

Salaries Paid: **\$180,337**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$239,542	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$276	\$670	\$454
Revenue Collected During FY 11:	\$408,457	\$229,354	\$114,958
Expenditures During FY 11:	\$330,867	\$213,573	\$105,876
Per Capita Revenue:	\$470	\$579	\$289
Per Capita Expenditures:	\$381	\$555	\$286
Revenues over (under) Expenditures:	\$77,590	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	395.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,307,249	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,504	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$326,532	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$118,535	\$293,596	\$50,972
Per Capita Debt:	\$136	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$927,980	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,068	\$2,114	\$837
Revenue Collected During FY 11:	\$296,572	\$200,254	\$87,964
Expenditures During FY 11:	\$229,639	\$193,235	\$93,439
Per Capita Revenue:	\$341	\$547	\$216
Per Capita Expenditures:	\$264	\$537	\$232
Operating Income (loss):	\$66,933	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	429.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$985,513	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,134	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridott Village**

Unit Code: **089/050/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,395**

Equalized Assessed Valuation: **\$942,286**

Population: **164**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$3,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$141,550	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$863	\$670	\$454
Revenue Collected During FY 11:	\$30,240	\$229,354	\$114,958
Expenditures During FY 11:	\$	\$213,573	\$105,876
Per Capita Revenue:	\$184	\$579	\$289
Per Capita Expenditures:	\$	\$555	\$286
Revenues over (under) Expenditures:	\$30,240	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	0.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$171,790	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,048	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,859	\$3,233	\$
Total Unreserved Funds:	\$21,565	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ringwood Village**

Unit Code: **063/094/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,180,100**

Equalized Assessed Valuation: **\$39,370,493**

Population: **820**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$19,176**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$359,954	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$439	\$670	\$454
Revenue Collected During FY 11:	\$680,903	\$229,354	\$114,958
Expenditures During FY 11:	\$632,911	\$213,573	\$105,876
Per Capita Revenue:	\$830	\$579	\$289
Per Capita Expenditures:	\$772	\$555	\$286
Revenues over (under) Expenditures:	\$47,992	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	64.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$407,946	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$497	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,304	\$43,930	\$
Total Unrestricted Net Assets:	\$375,642	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32** County: **KNOX**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$141,650**

Equalized Assessed Valuation: **\$1,764,013**

Population: **233**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$9,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$268,375	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.152	\$670	\$454
Revenue Collected During FY 11:	\$57,114	\$229,354	\$114,958
Expenditures During FY 11:	\$39,814	\$213,573	\$105,876
Per Capita Revenue:	\$245	\$579	\$289
Per Capita Expenditures:	\$171	\$555	\$286
Revenues over (under) Expenditures:	\$17,300	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	692.41%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$275,675	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.183	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,207	\$43,930	\$
Total Unrestricted Net Assets:	\$260,468	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$56,000	\$293,596	\$50,972
Per Capita Debt:	\$240	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$257,635	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,106	\$2,114	\$837
Revenue Collected During FY 11:	\$41,257	\$200,254	\$87,964
Expenditures During FY 11:	\$47,379	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$203	\$537	\$232
Operating Income (loss):	-\$6,122	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	551.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$261,513	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,122	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32** County: **BROWN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,955**

Equalized Assessed Valuation: **\$268,560**

Population: **86**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$67,446	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$784	\$670	\$454
Revenue Collected During FY 11:	\$68,240	\$229,354	\$114,958
Expenditures During FY 11:	\$84,747	\$213,573	\$105,876
Per Capita Revenue:	\$793	\$579	\$289
Per Capita Expenditures:	\$985	\$555	\$286
Revenues over (under) Expenditures:	-\$16,507	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.11%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$50,939	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$592	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$50,939	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **River Forest Village**

Unit Code: **016/480/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,457,621**

Equalized Assessed Valuation: **\$708,147,941**

Population: **11,172**

Employees:

Full Time:	70
Part Time:	11
Salaries Paid:	\$6,173,662

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.345.770	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$478	\$520	\$360
Revenue Collected During FY 11:	\$13.341.875	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12.619.057	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.194	\$740	\$584
Per Capita Expenditures:	\$1.130	\$705	\$560
Revenues over (under) Expenditures:	\$722.818	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.280.215	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$562	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3.837.090	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5.921.662	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,586,265	\$8,583,251	\$2,594,486
Per Capita Debt:	\$321	\$1,301	\$617
General Obligation Debt over EAV:	0.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,772,621	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$517	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,555,251	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,618,673	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$229	\$472	\$312
Per Capita Expenditures:	\$234	\$426	\$290
Operating Income (loss):	-\$63,422	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	218.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,728,637	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$513	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **River Grove Village**

Unit Code: **016/485/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,608,581**

Equalized Assessed Valuation: **\$283,901,684**

Population: **10,668**

Employees:

Full Time: **47**

Part Time: **149**

Salaries Paid: **\$4,674,234**

Blended Component Units

Number Submitted = 1

River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,311,435	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$498	\$520	\$360
Revenue Collected During FY 11:	\$8,884,861	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,053,852	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$833	\$740	\$584
Per Capita Expenditures:	\$942	\$705	\$560
Revenues over (under) Expenditures:	-\$1,168,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	53.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,384,325	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$505	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,716,835	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$11,590,611	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$17,212,562	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.613	\$1,301	\$617
General Obligation Debt over EAV:	5.17%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,372,060	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$316	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,812,553	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,754,450	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$170	\$472	\$312
Per Capita Expenditures:	\$164	\$426	\$290
Operating Income (loss):	\$58,103	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	195.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,430,163	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$322	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverdale Village**

Unit Code: **016/475/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,397,654**

Equalized Assessed Valuation: **\$131,415,980**

Population: **13,549**

Employees:

Full Time:	89
Part Time:	11
Salaries Paid:	\$5,947,940

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,313,591	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$171	\$520	\$360
Revenue Collected During FY 11:	\$11,792,812	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,734,276	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$870	\$740	\$584
Per Capita Expenditures:	\$940	\$705	\$560
Revenues over (under) Expenditures:	-\$941,464	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,738,086	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,472,985	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$10,027,769	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16,347,562	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.207	\$1,301	\$617
General Obligation Debt over EAV:	1.98%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,430,016	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$548	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,458,671	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,305,722	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$255	\$472	\$312
Per Capita Expenditures:	\$318	\$426	\$290
Operating Income (loss):	-\$847,051	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	104.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,519,447	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$334	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverside Village**

Unit Code: **016/490/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,297,668**

Equalized Assessed Valuation: **\$390,236,502**

Population: **8,875**

Employees:

Full Time: **42**

Part Time: **91**

Salaries Paid: **\$4,317,522**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.389.588	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$720	\$520	\$360
Revenue Collected During FY 11:	\$8.305.365	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7.840.296	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$936	\$740	\$584
Per Capita Expenditures:	\$883	\$705	\$560
Revenues over (under) Expenditures:	\$465.069	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	86.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.803.296	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$767	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.716.778	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6.788.197	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,101,339	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.026	\$1,301	\$617
General Obligation Debt over EAV:	1.38%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,817,627	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,444	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,832,360	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,115,929	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$319	\$472	\$312
Per Capita Expenditures:	\$238	\$426	\$290
Operating Income (loss):	\$716,431	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	639.63%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,534,058	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,525	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverton Village**

Unit Code: **083/095/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$972,024**

Equalized Assessed Valuation: **\$37,299,485**

Population: **3,050**

Employees:

Full Time: **24**

Part Time: **3**

Salaries Paid: **\$1,274,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$377,577	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$124	\$520	\$360
Revenue Collected During FY 11:	\$1,348,775	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,567,547	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$442	\$740	\$584
Per Capita Expenditures:	\$514	\$705	\$560
Revenues over (under) Expenditures:	-\$218,772	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$779,301	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$256	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$780,975	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.140.697	\$8,583,251	\$2,594,486
Per Capita Debt:	\$374	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,394,248	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,096	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,023,846	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,565,354	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,647	\$472	\$312
Per Capita Expenditures:	\$1,497	\$426	\$290
Operating Income (loss):	\$458,492	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	136.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,232,244	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,043	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverwoods Village**

Unit Code: **049/155/32** County: **LAKE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,457,600**

Equalized Assessed Valuation: **\$373,536,851**

Population: **4,000**

Employees:

Full Time: **13**

Part Time: **11**

Salaries Paid: **\$1,213,517**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,911,031	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$3.228	\$520	\$360
Revenue Collected During FY 11:	\$2,919,981	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,432,830	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$730	\$740	\$584
Per Capita Expenditures:	\$1.108	\$705	\$560
Revenues over (under) Expenditures:	-\$1,512,849	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	257.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,398,182	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2.850	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$640,262	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,833,779	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$303.795	\$8,583,251	\$2,594,486
Per Capita Debt:	\$76	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$13,613,296	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,403	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,148,993	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,156,765	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$287	\$472	\$312
Per Capita Expenditures:	\$289	\$426	\$290
Operating Income (loss):	-\$7,772	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1176.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,605,524	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,401	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roanoke Village**

Unit Code: **102/060/32** County: **WOODFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,386,500**

Equalized Assessed Valuation: **\$32,049,510**

Population: **2,028**

Employees:

Full Time: **5**

Part Time: **50**

Salaries Paid: **\$268,486**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,657,398	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$817	\$520	\$360
Revenue Collected During FY 11:	\$898,883	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$831,934	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$443	\$740	\$584
Per Capita Expenditures:	\$410	\$705	\$560
Revenues over (under) Expenditures:	\$66,949	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	205.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,711,191	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$844	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,848	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,817,260	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,326,901	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,147	\$1,428	\$1,096
Revenue Collected During FY 11:	\$472,304	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$405,550	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$233	\$472	\$312
Per Capita Expenditures:	\$200	\$426	\$290
Operating Income (loss):	\$66,754	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	593.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,406,811	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,187	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,360**

Equalized Assessed Valuation: **\$2,927,937**

Population: **376**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$36,706**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$165.617	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$440	\$670	\$454
Revenue Collected During FY 11:	\$168.433	\$229,354	\$114,958
Expenditures During FY 11:	\$146.515	\$213,573	\$105,876
Per Capita Revenue:	\$448	\$579	\$289
Per Capita Expenditures:	\$390	\$555	\$286
Revenues over (under) Expenditures:	\$21.918	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	128.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$187.535	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$499	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16.319	\$43,930	\$
Total Unrestricted Net Assets:	\$171.216	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$35,592	\$293,596	\$50,972
Per Capita Debt:	\$95	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,158	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$8	\$2,114	\$837
Revenue Collected During FY 11:	\$74,582	\$200,254	\$87,964
Expenditures During FY 11:	\$90,409	\$193,235	\$93,439
Per Capita Revenue:	\$198	\$547	\$216
Per Capita Expenditures:	\$240	\$537	\$232
Operating Income (loss):	-\$15,827	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-14.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$12,669	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$34	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Robinson City**

Unit Code: **017/030/30** County: **CRAWFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,657,608**

Equalized Assessed Valuation: **\$64,426,512**

Population: **7,713**

Employees:

Full Time: **42**

Part Time: **116**

Salaries Paid: **\$2,233,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,736,007	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$225	\$520	\$360
Revenue Collected During FY 11:	\$3,967,832	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,745,171	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$514	\$740	\$584
Per Capita Expenditures:	\$486	\$705	\$560
Revenues over (under) Expenditures:	\$222,661	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	53.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,990,209	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$258	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$903,679	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$254,858	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.327.442	\$8,583,251	\$2,594,486
Per Capita Debt:	\$950	\$1,301	\$617
General Obligation Debt over EAV:	11.22%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,362,954	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$825	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,224,069	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,065,519	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$159	\$472	\$312
Per Capita Expenditures:	\$138	\$426	\$290
Operating Income (loss):	\$158,550	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	612.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,521,504	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$846	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rochelle City**

Unit Code: **071/055/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,061,469**

Equalized Assessed Valuation: **\$201,886,652**

Population: **9,574**

Employees:

Full Time: **119**

Part Time: **36**

Salaries Paid: **\$7,403,374**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,723,873	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$598	\$520	\$360
Revenue Collected During FY 11:	\$8,471,936	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,771,180	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$885	\$740	\$584
Per Capita Expenditures:	\$1,125	\$705	\$560
Revenues over (under) Expenditures:	-\$2,299,244	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,369,612	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$665	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,136,885	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$904,527	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$26,681,270	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,787	\$1,301	\$617
General Obligation Debt over EAV:	3.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$70,146,662	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7,327	\$1,428	\$1,096
Revenue Collected During FY 11:	\$32,244,586	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$26,931,184	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$3,368	\$472	\$312
Per Capita Expenditures:	\$2,813	\$426	\$290
Operating Income (loss):	\$5,313,402	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	282.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$76,165,985	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$7,956	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,650**

Equalized Assessed Valuation: **\$3,826,597**

Population: **320**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$14,201**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$204.193	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$638	\$670	\$454
Revenue Collected During FY 11:	\$186.373	\$229,354	\$114,958
Expenditures During FY 11:	\$179.629	\$213,573	\$105,876
Per Capita Revenue:	\$582	\$579	\$289
Per Capita Expenditures:	\$561	\$555	\$286
Revenues over (under) Expenditures:	\$6.744	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	116.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209.647	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$655	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12.496	\$43,930	\$
Total Unrestricted Net Assets:	\$197.151	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$619,505	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,936	\$2,114	\$837
Revenue Collected During FY 11:	\$76,327	\$200,254	\$87,964
Expenditures During FY 11:	\$82,354	\$193,235	\$93,439
Per Capita Revenue:	\$239	\$547	\$216
Per Capita Expenditures:	\$257	\$537	\$232
Operating Income (loss):	-\$6,027	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	746.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$614,768	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,921	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rock Falls City**

Unit Code: **098/050/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,114,671**

Equalized Assessed Valuation: **\$79,317,992**

Population: **9,268**

Employees:

Full Time: **81**

Part Time: **14**

Salaries Paid: **\$4,180,073**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,784,576	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$193	\$520	\$360
Revenue Collected During FY 11:	\$6,405,617	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,422,349	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$691	\$740	\$584
Per Capita Expenditures:	\$693	\$705	\$560
Revenues over (under) Expenditures:	-\$16,732	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,935,860	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$209	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$419,974	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,288,786	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$20.815.571	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.246	\$1,301	\$617
General Obligation Debt over EAV:	3.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$40,354,698	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,354	\$1,428	\$1,096
Revenue Collected During FY 11:	\$13,867,105	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,963,635	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,496	\$472	\$312
Per Capita Expenditures:	\$1,291	\$426	\$290
Operating Income (loss):	\$1,903,470	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	351.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$42,030,172	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,535	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rock Island City**

Unit Code: **081/075/30** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,270,033**

Equalized Assessed Valuation: **\$475,069,248**

Population: **39,018**

Employees:

Full Time: **460**

Part Time:

Salaries Paid: **\$23,401,595**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$23,517,832	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$603	\$408	\$344
Revenue Collected During FY 11:	\$50,479,346	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$46,498,962	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,294	\$966	\$915
Per Capita Expenditures:	\$1,192	\$910	\$864
Revenues over (under) Expenditures:	\$3,980,384	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	48.41%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$22,508,792	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$577	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,719,598	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$25,027,339	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$47.266.690	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.211	\$1,447	\$1,211
General Obligation Debt over EAV:	8.34%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$39,464,089	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,011	\$1,281	\$1,058
Revenue Collected During FY 11:	\$20,927,759	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$17,116,707	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$536	\$347	\$255
Per Capita Expenditures:	\$439	\$343	\$253
Operating Income (loss):	\$3,811,052	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	254.37%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$43,539,459	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,116	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockbridge Village**

Unit Code: **031/035/32** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,645**

Equalized Assessed Valuation: **\$1,196,973**

Population: **176**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$12,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$265,992	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,511	\$670	\$454
Revenue Collected During FY 11:	\$68,386	\$229,354	\$114,958
Expenditures During FY 11:	\$105,958	\$213,573	\$105,876
Per Capita Revenue:	\$389	\$579	\$289
Per Capita Expenditures:	\$602	\$555	\$286
Revenues over (under) Expenditures:	-\$37,572	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	221.24%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$234,420	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,332	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$234,420	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$545.208	\$293,596	\$50,972
Per Capita Debt:	\$3.098	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$382,216	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,172	\$2,114	\$837
Revenue Collected During FY 11:	\$2,185,514	\$200,254	\$87,964
Expenditures During FY 11:	\$66,991	\$193,235	\$93,439
Per Capita Revenue:	\$12,418	\$547	\$216
Per Capita Expenditures:	\$381	\$537	\$232
Operating Income (loss):	\$2,118,523	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	3723.99%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,494,739	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$14,175	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rockdale Village**

Unit Code: **099/105/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,716,700**

Equalized Assessed Valuation: **\$50,237,302**

Population: **1,978**

Employees:

Full Time: **11**

Part Time: **13**

Salaries Paid: **\$539,392**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,565,507	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$791	\$520	\$360
Revenue Collected During FY 11:	\$1,560,330	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,336,318	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$789	\$740	\$584
Per Capita Expenditures:	\$676	\$705	\$560
Revenues over (under) Expenditures:	\$224,012	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	133.91%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,789,519	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$905	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,896,830	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,319,660	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,195	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,256,469	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,548,353	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$635	\$472	\$312
Per Capita Expenditures:	\$783	\$426	\$290
Operating Income (loss):	-\$291,884	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	389.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,027,776	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,047	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rockford City**

Unit Code: **101/035/30** County: **WINNEBAGO**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$361,043,328**

Equalized Assessed Valuation: **\$1,891,533,215**

Population: **152,871**

Employees:

Full Time:	1,103
Part Time:	50
Salaries Paid:	\$73,391,211

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,581,474	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$246	\$408	\$344
Revenue Collected During FY 11:	\$169,275,912	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$150,500,703	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.107	\$966	\$915
Per Capita Expenditures:	\$984	\$910	\$864
Revenues over (under) Expenditures:	\$18,775,209	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	31.21%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$46,975,574	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$307	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,086,476	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$17,342,442	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$188,272,132	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.232	\$1,447	\$1,211
General Obligation Debt over EAV:	1.11%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$141,771,387	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$927	\$1,281	\$1,058
Revenue Collected During FY 11:	\$27,656,549	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$23,147,665	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$181	\$347	\$255
Per Capita Expenditures:	\$151	\$343	\$253
Operating Income (loss):	\$4,508,884	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	630.22%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$145,880,271	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$954	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rockton Village**

Unit Code: **101/040/32** County: **WINNEBAGO**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,474,296**

Equalized Assessed Valuation: **\$151,053,796**

Population: **7,685**

Employees:

Full Time: **32**

Part Time: **15**

Salaries Paid: **\$1,458,030**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,159,931	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$151	\$520	\$360
Revenue Collected During FY 11:	\$4,518,559	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,583,727	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$588	\$740	\$584
Per Capita Expenditures:	\$596	\$705	\$560
Revenues over (under) Expenditures:	-\$65,168	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$980,291	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$128	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$272,913	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$592,082	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,850,335	\$8,583,251	\$2,594,486
Per Capita Debt:	\$761	\$1,301	\$617
General Obligation Debt over EAV:	2.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,229,919	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$290	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,049,484	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,005,144	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$137	\$472	\$312
Per Capita Expenditures:	\$131	\$426	\$290
Operating Income (loss):	\$44,340	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	262.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,635,571	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$343	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: **079/055/32** County: **RANDOLPH**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,720**

Equalized Assessed Valuation: **\$232,147**

Population: **500**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$2,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$98,725	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$197	\$670	\$454
Revenue Collected During FY 11:	\$13,607	\$229,354	\$114,958
Expenditures During FY 11:	\$25,135	\$213,573	\$105,876
Per Capita Revenue:	\$27	\$579	\$289
Per Capita Expenditures:	\$50	\$555	\$286
Revenues over (under) Expenditures:	-\$11,528	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	346.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$87,197	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$174	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$87,197	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rolling Meadows City**

Unit Code: **016/500/30** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,335,485**

Equalized Assessed Valuation: **\$1,003,838,180**

Population: **24,099**

Employees:

Full Time:	153
Part Time:	22
Salaries Paid:	\$16,422,896

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,652,515	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$69	\$520	\$360
Revenue Collected During FY 11:	\$27,684,930	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$26,002,664	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,149	\$740	\$584
Per Capita Expenditures:	\$1,079	\$705	\$560
Revenues over (under) Expenditures:	\$1,682,266	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	13.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,586,453	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$149	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,767,336	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$7,515,610	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$31.183.658	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.294	\$1,301	\$617
General Obligation Debt over EAV:	1.96%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,181,341	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$422	\$1,428	\$1,096
Revenue Collected During FY 11:	\$10,242,228	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,032,210	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$425	\$472	\$312
Per Capita Expenditures:	\$375	\$426	\$290
Operating Income (loss):	\$1,210,018	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	126.12%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,391,359	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$473	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Romeoville Village**

Unit Code: **099/107/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,282,250**

Equalized Assessed Valuation: **\$1,276,684,761**

Population: **39,680**

Employees:

Full Time:	219
Part Time:	172
Salaries Paid:	\$18,722,136

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,607,120	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$242	\$408	\$344
Revenue Collected During FY 11:	\$42,996,481	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$37,720,008	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,084	\$966	\$915
Per Capita Expenditures:	\$951	\$910	\$864
Revenues over (under) Expenditures:	\$5,276,473	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	35.04%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$13,215,382	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$333	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,901,961	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$5,802,877	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$134,124,853	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.380	\$1,447	\$1,211
General Obligation Debt over EAV:	8.12%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$100,205,398	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,525	\$1,281	\$1,058
Revenue Collected During FY 11:	\$16,122,635	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,623,988	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$406	\$347	\$255
Per Capita Expenditures:	\$394	\$343	\$253
Operating Income (loss):	\$498,647	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	654.99%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$102,335,368	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,579	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roodhouse City**

Unit Code: **031/040/30** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,540,936**

Equalized Assessed Valuation: **\$8,977,846**

Population: **1,814**

Employees:

Full Time: **23**

Part Time: **22**

Salaries Paid: **\$1,003,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$382,546	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$211	\$520	\$360
Revenue Collected During FY 11:	\$887,514	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$951,393	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$489	\$740	\$584
Per Capita Expenditures:	\$524	\$705	\$560
Revenues over (under) Expenditures:	-\$63,879	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	32.57%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$309,900	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$171	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$309,900	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$356,494	\$8,583,251	\$2,594,486
Per Capita Debt:	\$197	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,856,697	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,126	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,730,278	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,982,862	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,505	\$472	\$312
Per Capita Expenditures:	\$1,644	\$426	\$290
Operating Income (loss):	-\$252,584	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	121.12%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,612,880	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,992	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roscoe Village**

Unit Code: **101/045/32** County: **WINNEBAGO**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,254,600**

Equalized Assessed Valuation: **\$222,256,703**

Population: **10,785**

Employees:

Full Time:	25
Part Time:	49
Salaries Paid:	\$1,441,470

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,073,394	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$378	\$520	\$360
Revenue Collected During FY 11:	\$4,617,443	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,671,740	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$428	\$740	\$584
Per Capita Expenditures:	\$433	\$705	\$560
Revenues over (under) Expenditures:	-\$54,297	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,319,097	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$308	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,751,544	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$317,502	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,850.923	\$8,583,251	\$2,594,486
Per Capita Debt:	\$357	\$1,301	\$617
General Obligation Debt over EAV:	0.05%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rose Hill Village**

Unit Code: **040/020/32** County: **JASPER**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$476,850**

Population: **80**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$194,837	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2,435	\$670	\$454
Revenue Collected During FY 11:	\$18,665	\$229,354	\$114,958
Expenditures During FY 11:	\$7,121	\$213,573	\$105,876
Per Capita Revenue:	\$233	\$579	\$289
Per Capita Expenditures:	\$89	\$555	\$286
Revenues over (under) Expenditures:	\$11,544	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	2898.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$206,381	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,580	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$207,961	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roselle Village**

Unit Code: **022/095/32** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,322,758**

Equalized Assessed Valuation: **\$799,354,060**

Population: **22,763**

Employees:

Full Time:	96
Part Time:	43
Salaries Paid:	\$8,440,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,405,872	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$150	\$520	\$360
Revenue Collected During FY 11:	\$14,259,129	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,778,246	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$626	\$740	\$584
Per Capita Expenditures:	\$605	\$705	\$560
Revenues over (under) Expenditures:	\$480,883	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.23%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,890,130	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$171	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,264,133	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,421,708	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$17,292,024	\$8,583,251	\$2,594,486
Per Capita Debt:	\$760	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$15,677,521	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$689	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,919,785	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,154,047	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$304	\$472	\$312
Per Capita Expenditures:	\$314	\$426	\$290
Operating Income (loss):	-\$234,262	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	213.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,294,407	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$672	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name:	Rosemont Village		
Unit Code:	016/505/32	County:	COOK
Fiscal Year End:	12/31/2011		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$191,672,781		
Equalized Assessed Valuation:	\$777,706,525		
Population:	4,200		
Employees:			
Full Time:	208		
Part Time:	421		
Salaries Paid:	\$20,149,088		

Blended Component Units

Number Submitted = 4

Public Safety Officers' Pension Fund

Rosemont Convention Bureau

Village of Rosemont Business Development Com

Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$56,780,773	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$13,519	\$520	\$360
Revenue Collected During FY 11:	\$61,311,506	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$34,221,825	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$14,598	\$740	\$584
Per Capita Expenditures:	\$8,148	\$705	\$560
Revenues over (under) Expenditures:	\$27,089,681	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	224.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$76,682,976	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$18,258	\$570	\$394

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$70,611,490	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$236,971,659	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$372.288.123	\$8,583,251	\$2,594,486
Per Capita Debt:	\$88.640	\$1,301	\$617
General Obligation Debt over EAV:	35.76%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$199,853,881	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$47,584	\$1,428	\$1,096
Revenue Collected During FY 11:	\$47,491,029	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$50,503,513	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$11,307	\$472	\$312
Per Capita Expenditures:	\$12,025	\$426	\$290
Operating Income (loss):	-\$3,012,484	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	437.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$220,937,212	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$52,604	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roseville Village**

Unit Code: **094/030/32** County: **WARREN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,080,894**

Equalized Assessed Valuation: **\$8,136,535**

Population: **1,083**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$107,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$565,241	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$522	\$520	\$360
Revenue Collected During FY 11:	\$272,026	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$278,096	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$251	\$740	\$584
Per Capita Expenditures:	\$257	\$705	\$560
Revenues over (under) Expenditures:	-\$6,070	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	200.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$557,276	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$515	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$399,308	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$157,968	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$394.150	\$8,583,251	\$2,594,486
Per Capita Debt:	\$364	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,682,122	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,553	\$1,428	\$1,096
Revenue Collected During FY 11:	\$292,509	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$281,888	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$270	\$472	\$312
Per Capita Expenditures:	\$260	\$426	\$290
Operating Income (loss):	\$10,621	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	601.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,694,638	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,565	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rosiclare City**

Unit Code: **035/020/30** County: **HARDIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$844,214**

Equalized Assessed Valuation: **\$5,282,878**

Population: **1,150**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$182,677**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$165.472	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$144	\$520	\$360
Revenue Collected During FY 11:	\$384.390	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$374.415	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$334	\$740	\$584
Per Capita Expenditures:	\$326	\$705	\$560
Revenues over (under) Expenditures:	\$9.975	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	57.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$215.379	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$187	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71.405	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$168.574	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$383.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$333	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$590,394	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$513	\$1,428	\$1,096
Revenue Collected During FY 11:	\$397,210	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$394,394	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$345	\$472	\$312
Per Capita Expenditures:	\$343	\$426	\$290
Operating Income (loss):	\$2,816	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	140.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$553,278	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$481	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rossville Village**

Unit Code: **092/090/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,972,235**

Equalized Assessed Valuation: **\$7,729,967**

Population: **1,153**

Employees:

Full Time: **6**

Part Time: **15**

Salaries Paid: **\$263,964**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$235.696	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$204	\$520	\$360
Revenue Collected During FY 11:	\$548.736	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$448.083	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$476	\$740	\$584
Per Capita Expenditures:	\$389	\$705	\$560
Revenues over (under) Expenditures:	\$100.653	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-30.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$135.043	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$117	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112.148	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$220.645	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$414.726	\$8,583,251	\$2,594,486
Per Capita Debt:	\$360	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,229,366	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,801	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,240,626	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,064,521	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,076	\$472	\$312
Per Capita Expenditures:	\$923	\$426	\$290
Operating Income (loss):	\$176,105	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	319.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,405,471	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,954	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Round Lake Village**

Unit Code: **049/160/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,676,401**

Equalized Assessed Valuation: **\$363,428,091**

Population: **18,289**

Employees:

Full Time: **48**

Part Time: **3**

Salaries Paid: **\$3,166,657**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,627,651	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$253	\$520	\$360
Revenue Collected During FY 11:	\$7,540,809	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,652,962	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$412	\$740	\$584
Per Capita Expenditures:	\$364	\$705	\$560
Revenues over (under) Expenditures:	\$887,847	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.27%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,140,498	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$281	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,513,840	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,523,457	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16,479,322	\$8,583,251	\$2,594,486
Per Capita Debt:	\$901	\$1,301	\$617
General Obligation Debt over EAV:	1.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$41,642,716	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,277	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,602,581	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,666,071	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$197	\$472	\$312
Per Capita Expenditures:	\$255	\$426	\$290
Operating Income (loss):	-\$1,063,490	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	869.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$40,579,226	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,219	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Round Lake Beach Village**

Unit Code: **049/165/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,934,258**

Equalized Assessed Valuation: **\$443,957,354**

Population: **28,175**

Employees:

Full Time: **86**

Part Time: **18**

Salaries Paid: **\$5,867,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,979,676	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$248	\$408	\$344
Revenue Collected During FY 11:	\$13,605,396	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$13,395,251	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$483	\$966	\$915
Per Capita Expenditures:	\$475	\$910	\$864
Revenues over (under) Expenditures:	\$210,145	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	49.58%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,641,425	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$236	\$442	\$383

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,818,895	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,573,390	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$27,357,341	\$80,093,952	\$52,112,479
Per Capita Debt:	\$971	\$1,447	\$1,211
General Obligation Debt over EAV:	4.49%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$14,276,954	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$507	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,180,631	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,458,082	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$219	\$347	\$255
Per Capita Expenditures:	\$229	\$343	\$253
Operating Income (loss):	-\$277,451	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	244.04%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$15,760,390	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$559	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,622,075**

Equalized Assessed Valuation: **\$45,882,197**

Population: **2,676**

Employees:

Full Time: **9**

Part Time: **3**

Salaries Paid: **\$524,495**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,003,941	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$375	\$520	\$360
Revenue Collected During FY 11:	\$1,120,409	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,123,875	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$419	\$740	\$584
Per Capita Expenditures:	\$420	\$705	\$560
Revenues over (under) Expenditures:	-\$3,466	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	89.02%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,000,475	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$374	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174,000	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$818,700	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$259.803	\$8,583,251	\$2,594,486
Per Capita Debt:	\$97	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,913,730	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,089	\$1,428	\$1,096
Revenue Collected During FY 11:	\$650,441	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$725,375	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$243	\$472	\$312
Per Capita Expenditures:	\$271	\$426	\$290
Operating Income (loss):	-\$74,934	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	408.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,960,126	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,106	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roxana Village**

Unit Code: **057/100/32** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,196,352**

Equalized Assessed Valuation: **\$90,849,297**

Population: **1,547**

Employees:

Full Time: **24**

Part Time: **7**

Salaries Paid: **\$1,660,114**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.889.895	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$3.807	\$520	\$360
Revenue Collected During FY 11:	\$4.180.959	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.134.771	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.703	\$740	\$584
Per Capita Expenditures:	\$2.026	\$705	\$560
Revenues over (under) Expenditures:	\$1.046.188	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	206.36%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.468.948	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$4.182	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6.767.899	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$187.500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$121	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,372,579	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,180	\$1,428	\$1,096
Revenue Collected During FY 11:	\$842,134	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$804,921	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$544	\$472	\$312
Per Capita Expenditures:	\$520	\$426	\$290
Operating Income (loss):	\$37,213	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	423.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,409,792	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,204	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Village**

Unit Code: **010/085/32** County: **CHAMPAIGN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,900**

Equalized Assessed Valuation: **\$6,293,115**

Population: **279**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$12,048**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$111.652	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$400	\$670	\$454
Revenue Collected During FY 11:	\$55.857	\$229,354	\$114,958
Expenditures During FY 11:	\$62.445	\$213,573	\$105,876
Per Capita Revenue:	\$200	\$579	\$289
Per Capita Expenditures:	\$224	\$555	\$286
Revenues over (under) Expenditures:	-\$6.588	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	168.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$105.064	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$377	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10.587	\$43,930	\$
Total Unrestricted Net Assets:	\$94.477	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$61,591	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$221	\$2,114	\$837
Revenue Collected During FY 11:	\$28,455	\$200,254	\$87,964
Expenditures During FY 11:	\$33,440	\$193,235	\$93,439
Per Capita Revenue:	\$102	\$547	\$216
Per Capita Expenditures:	\$120	\$537	\$232
Operating Income (loss):	-\$4,985	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	169.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$56,606	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$203	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$600,791**

Population: **260**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$17,578**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,790	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$18	\$670	\$454
Revenue Collected During FY 11:	\$64,276	\$229,354	\$114,958
Expenditures During FY 11:	\$61,469	\$213,573	\$105,876
Per Capita Revenue:	\$247	\$579	\$289
Per Capita Expenditures:	\$236	\$555	\$286
Revenues over (under) Expenditures:	\$2,807	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$7,597	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$29	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$7,597	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$232.500	\$293,596	\$50,972
Per Capita Debt:	\$894	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,730,453	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,656	\$2,114	\$837
Revenue Collected During FY 11:	\$86,802	\$200,254	\$87,964
Expenditures During FY 11:	\$144,561	\$193,235	\$93,439
Per Capita Revenue:	\$334	\$547	\$216
Per Capita Expenditures:	\$556	\$537	\$232
Operating Income (loss):	-\$57,759	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1157.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,672,694	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,433	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Royalton Village**

Unit Code: **028/045/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$714,442**

Equalized Assessed Valuation: **\$4,925,244**

Population: **1,151**

Employees:

Full Time: **5**

Part Time: **13**

Salaries Paid: **\$170,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$514.610	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$447	\$520	\$360
Revenue Collected During FY 11:	\$478.072	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$367.618	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$415	\$740	\$584
Per Capita Expenditures:	\$319	\$705	\$560
Revenues over (under) Expenditures:	\$110.454	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	170.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$625.064	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$543	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85.061	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$126.869	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$248.603	\$8,583,251	\$2,594,486
Per Capita Debt:	\$216	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,931,889	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,678	\$1,428	\$1,096
Revenue Collected During FY 11:	\$351,676	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$346,824	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$306	\$472	\$312
Per Capita Expenditures:	\$301	\$426	\$290
Operating Income (loss):	\$4,852	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	558.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,936,741	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,683	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ruma Village**

Unit Code: **079/060/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$354,243**

Equalized Assessed Valuation: **\$3,546,259**

Population: **330**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$71,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$144.680	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$438	\$670	\$454
Revenue Collected During FY 11:	\$183.350	\$229,354	\$114,958
Expenditures During FY 11:	\$132.880	\$213,573	\$105,876
Per Capita Revenue:	\$556	\$579	\$289
Per Capita Expenditures:	\$403	\$555	\$286
Revenues over (under) Expenditures:	\$50.470	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	120.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$160.629	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$487	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20.427	\$43,930	\$
Total Unrestricted Net Assets:	\$160.629	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$150.000	\$293,596	\$50,972
Per Capita Debt:	\$455	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$867,811	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,630	\$2,114	\$837
Revenue Collected During FY 11:	\$116,552	\$200,254	\$87,964
Expenditures During FY 11:	\$138,246	\$193,235	\$93,439
Per Capita Revenue:	\$353	\$547	\$216
Per Capita Expenditures:	\$419	\$537	\$232
Operating Income (loss):	-\$21,694	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	612.04%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$846,117	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,564	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rushville City**

Unit Code: **084/025/30** County: **SCHUYLER**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,216,857**

Equalized Assessed Valuation: **\$26,144,058**

Population: **3,200**

Employees:

Full Time: **23**

Part Time: **20**

Salaries Paid: **\$838,896**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,840,918	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$575	\$520	\$360
Revenue Collected During FY 11:	\$1,763,922	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,514,676	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$551	\$740	\$584
Per Capita Expenditures:	\$473	\$705	\$560
Revenues over (under) Expenditures:	\$249,246	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	168.21%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,547,905	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$796	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,400,530	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,147,375	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,725,188	\$8,583,251	\$2,594,486
Per Capita Debt:	\$852	\$1,301	\$617
General Obligation Debt over EAV:	1.91%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,214,554	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,942	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,223,582	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,294,872	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$382	\$472	\$312
Per Capita Expenditures:	\$405	\$426	\$290
Operating Income (loss):	-\$71,290	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	477.69%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,185,523	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,933	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Russellville Village**

Unit Code: **051/025/32** County: **LAWRENCE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,234**

Equalized Assessed Valuation: **\$266,803**

Population: **119**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$4,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$24,289	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$204	\$670	\$454
Revenue Collected During FY 11:	\$15,472	\$229,354	\$114,958
Expenditures During FY 11:	\$16,234	\$213,573	\$105,876
Per Capita Revenue:	\$130	\$579	\$289
Per Capita Expenditures:	\$136	\$555	\$286
Revenues over (under) Expenditures:	-\$762	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	144.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$23,527	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$198	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$17,559	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rutland Village**

Unit Code: **050/095/32** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$379,275**

Equalized Assessed Valuation: **\$2,176,118**

Population: **354**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$19,925**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$271.019	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$766	\$670	\$454
Revenue Collected During FY 11:	\$88.699	\$229,354	\$114,958
Expenditures During FY 11:	\$109.222	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$309	\$555	\$286
Revenues over (under) Expenditures:	-\$20.523	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	229.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$250.970	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$709	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46.152	\$43,930	\$
Total Unrestricted Net Assets:	\$204.818	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$134.824	\$293,596	\$50,972
Per Capita Debt:	\$381	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$436,745	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,234	\$2,114	\$837
Revenue Collected During FY 11:	\$91,993	\$200,254	\$87,964
Expenditures During FY 11:	\$81,860	\$193,235	\$93,439
Per Capita Revenue:	\$260	\$547	\$216
Per Capita Expenditures:	\$231	\$537	\$232
Operating Income (loss):	\$10,133	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	545.33%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$446,404	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,261	\$2,170	\$908